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BOMBAY BRANCH

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on 01 February, 2020

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1900-01,

COMPARED WITH THE RESULTS OF 1899-1900.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

India Office,
10 May 1901.

ARTHUR GODLEY,
Under Secretary of State for India.

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(*Presented pursuant to the Government of India Act*, 1858, *Sec.* 53.)

Ordered, by The House of Commons, *to be Printed,*
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CX-Y-8

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172.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1899–1900.	ESTIMATE,* 1900–01.
PRINCIPAL HEADS OF REVENUE:	£.	£.
Land Revenue	17,205,056	17,695,800
Opium	4,401,982	5,132,000
Salt	5,850,463	5,951,100
Stamps	3,265,476	3,343,700
Excise	3,859,942	3,957,000
Provincial Rates	2,498,783	2,561,800
Customs	3,133,791	3,324,100
Assessed Taxes	1,300,295	1,308,000
Forest	1,235,425	1,279,600
Registration	288,089	312,200
Tributes from Native States	615,028	578,300
TOTAL £.	43,654,330	45,443,600
INTEREST £.	605,815	651,792
POST OFFICE £.	1,308,315	1,353,600
TELEGRAPH £.	832,673	890,614
MINT £.	345,091	3,078,526
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts	236,017	231,300
Jails	226,905	242,900
Police	284,190	298,900
Marine	136,454	154,300
Education	158,326	164,200
Medical	62,569	62,387
Scientific and other Minor Departments	80,583	84,025
TOTAL £.	1,185,044	1,238,012
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c.	204.761	194,592
Stationery and Printing	59,659	60,400
Miscellaneous	293,406	270,682
TOTAL £.	557,826	525.674
RAILWAYS:		
State Railways (Gross Receipts)	14,653,223	16,867,930
Guaranteed Companies (Net Traffic Receipts)	1,907,215	1,202,400
Subsidized Companies (Repayment of Advances of Interest)	27,407	25,891
TOTAL £.	16,587,845	18,096,221
IRRIGATION:		
Major Works:		
Direct Receipts	1,578,529	1,717,200
Portion of Land Revenue due to Irrigation	670,174	730,600
Minor Works and Navigation	151,159	166,100
TOTAL £.	2,399,862	2,613,900
OTHER PUBLIC WORKS:		
Military Works	34,780	36,200
Civil Works	406,100	410,114
TOTAL £.	440,880	446,314
RECEIPTS BY MILITARY DEPARTMENT:		
Army:		
Effective	643,090	757,352
Non-effective	76,393	74,393
TOTAL £.	719,483	831,745
TOTAL REVENUE £.	68,637,164	75,169,998

* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1900–01, compared with the RESULTS of 1899–1900.

HEADS OF EXPENDITURE.	ACCOUNTS, 1899–1900.	ESTIMATE,* 1900–01.
	£.	£.
DIRECT DEMANDS ON THE REVENUES:		
Refunds and Drawbacks	190,402	214,900
Assignments and Compensations	1,057,692	1,033,700
Charges in respect of Collection, viz.:		
Land Revenue	2,748,739	2,830,776
Opium (including cost of Production)	1,727,154	1,790,971
Salt (including cost of Production)	331,756	338,033
Stamps	101,289	101,252
Excise	161,509	163,458
Provincial Rates	35,461	34,500
Customs	153,953	162,225
Assessed Taxes	22,158	22,400
Forest	730,175	743,137
Registration	163,799	170,800
TOTAL £.	7,424,087	7,606,152
INTEREST:		
Interest on Debt	6,674,637	7,091,978
Deduct,—Amounts chargeable to Railways	*4,184,535*	*4,375,729*
„ Amounts chargeable to Irrigation	*896,749*	*921,800*
Remainder chargeable on Ordinary Debt	1,593,253	1,794,449
Interest on other Obligations	354,745	363,926
TOTAL £.	1,948,098	2,158,375
POST OFFICE £.	1,182,247	1,220,420
TELEGRAPH £.	726,782	787,899
MINT £.	55,908	3,019,040
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS		
General Administration	1,384,076	1,336,500
Law and Justice:		
Courts	2,081,671	2,126,061
Jails	684,013	794,600
Police	2,851,296	2,913,343
Marine (including River Navigation)	533,892	580,223
Education	1,086,119	1,092,609
Ecclesiastical	114,064	115,253
Medical	944,604	944,522
Political	721,836	585,143
Scientific and other Minor Departments	381,017	453,811
TOTAL £.	10,782,588	10,951,065
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	277,010	282,205
Civil Furlough and Absentee Allowances	283,525	251,266
Superannuation Allowances and Pensions	2,704,469	2,709,951
Stationery and Printing	512,554	524,707
Exchange	80,949	3,300
Miscellaneous	194,024	222,509
TOTAL £.	4,052,531	3,993,938
FAMINE RELIEF AND INSURANCE:		
Famine Relief	2,074,918	4,226,002
Construction of Protective Irrigation Works	23,930	19,900
TOTAL £.	2,098,848	4,244,902
RAILWAY REVENUE ACCOUNT:		
State Railways:—Working Expenses	7,147,804	8,394,600
Interest on Debt	3,845,281	4,014,630
Annuities in purchase of Railways	1,718,591	2,357,101
Interest chargeable against Companies on Advances	339,254	363,584
Interest on Capital deposited by Companies	855,152	935,756
Guaranteed Companies:—Surplus Profits, Land, and Supervision	343,400	201,900
Interest	2,180,895	1,597,517
Subsidized Companies:—Land, &c.	38,096	19,500
Miscellaneous Railway Expenditure	42,616	55,200
TOTAL £.	16,511,089	17,939,788
IRRIGATION:		
Major Works:—Working Expenses	664,753	695,200
Interest on Debt	896,749	921,800
Minor Works and Navigation	701,973	688,742
TOTAL £.	2,263,475	2,305,742
OTHER PUBLIC WORKS:		
Military Works	836,562	741,057
Civil Works	3,298,090	3,372,188
Construction of Railways charged to Provincial or Local Revenues	2,356	18,200
TOTAL £.	4,137,008	4,131,445
ARMY SERVICES:		
Army:—Effective	11,855,317	12,157,124
Non-effective	3,029,909	2,996,118
TOTAL £.	14,885,226	15,153,242
SPECIAL DEFENCE WORKS £.	874	6,864
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) £.	66,068,761	73,527,872

	ACCOUNTS, 1899–1900.	ESTIMATE 1900–01.	
	£.	£.	
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	296,754	122,000	
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	*502,974*	*96,200*	—206,220 25,800
TOTAL EXPENDITURE CHARGED TO REVENUE £.			65,862,541 73,553,672
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:			
State Railways			2,437,712 1,248,501
Irrigation Works			597,960 601,577
TOTAL £.			3,035,672 1,850,078
Redemption of Liabilities £.			— 5,922,350

	ACCOUNTS, 1899–1900.	ESTIMATE, 1900–01.
	£.	£.
Revenue	68,637,164	75,169,998
Expenditure chargeable to Revenue	65,862,541	73,553,672
Surplus	2,774,623	1,616,326

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	
PRINCIPAL HEADS OF REVENUE:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	11,23,642	12,23,000	57,60,049	47,25,000	2,97,60,093	3,16,10,000	62,80,533	1
Opium	129	–	2,25,726	2,20,000	2,52,049	2,70,000	4,42,477	2
Salt	1,94,65,699	1,99,50,000	–	–	15,36,685	13,60,000	–	3
Stamps	3,79,331	3,60,000	13,31,557	13,30,000	19,36,801	21,00,000	9,27,888	4
Excise	11,22,248	11,45,000	19,87,576	18,00,000	49,39,878	53,00,000	28,63,574	5
Provincial Rates	99,204	1,08,000	8,97,549	6,50,000	13,89,055	14,50,000	6,70,864	6
Customs	4,091	5,000	84,920	75,000	86,07,290	92,84,000	-	7
Assessed Taxes	14,33,083	22,05,000	4,72,268	4,40,000	10,88,229	11,25,000	3,37,913	8
Forest	4,60,059	4,73,000	8,19,260	9,25,000	78,12,054	80,00,000	5,68,098	9
Registration	16,733	17,000	67,459	82,000	88,520	1,02,000	51,400	10
Tributes from Native States	23,41,458	21,13,000	2,99,182	2,91,000	3,13,383	3,28,000	50,100	11
Total	2,64,45,677	2,75,99,000	1,19,45,546	1,05,38,000	5,77,24,037	6,09,29,000	1,21,92,847	12
INTEREST	38,04,665	38,11,000	1,04,753	92,000	29,573	28,000	15,616	13
POST OFFICE	1,94,93,669	2,01,92,000	31,328	17,000	24	–	–	14
TELEGRAPH	1,23,93,431	1,32,00,000	–	–	–	–	–	15
MINT	42,42,221	1,47,95,000	–	–	–	–	–	16
RECEIPTS BY CIVIL DEPARTMENTS:								
Law and Justice:								
Courts	74,106	63,000	1,01,001	94,000	4,78,302	4,32,000	97,340	17
Jails	3,24,898	3,00,000	2,43,037	2,61,000	3,94,337	4,00,000	46,187	18
Police	20,349	19,000	1,68,885	1,71,000	3,43,502	3,80,000	1,88,674	19
Marine	5,45,802	5,71,000	–	–	3,41,737	4,03,000	43	20
Education	25,852	26,000	50,393	53,000	19,918	22,000	51,602	21
Medical	9,271	11,000	10,535	12,000	22,454	22,000	8,118	22
Scientific and other Minor Departments	1,40,267	1,19,000	28,897	28,000	3,975	5,000	81,575	23
Total	11,40,545	11,09,000	6,02,748	6,19,000	16,04,225	16,64,000	4,73,538	24
MISCELLANEOUS:								
Receipts in aid of Superannuation, &c.	5,60,314	5,16,000	53,617	55,000	1,07,715	1,02,000	15,597	25
Stationery and Printing	1,31,553	1,53,000	24,820	28,000	31,919	31,000	4,882	26
Miscellaneous	6,00,588	3,35,000	1,40,052	2,90,000	8,08,181	6,27,000	33,751	27
Total	12,92,455	10,04,000	2,18,489	3,73,000	9,47,815	7,60,000	54,230	28
RAILWAYS:								
State Railways (Gross Receipts)	9,38,44,912	9,52,82,000	1,15,42,112	1,27,95,000	94,69,988	1,12,00,000	17,02,303	29
Guaranteed Companies (Net Traffic Receipts)	2,86,08,228	1,80,36,000	–	–	–	–	–	30
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	–	–	–	31
Total	12,24,53,140	11,33,18,000	1,15,42,112	1,27,95,000	94,69,988	1,12,00,000	17,02,303	32
IRRIGATION:								
Major Works: Direct Receipts	–	–	–	–	–	–	–	33
Portion of Land Revenue due to Irrigation.	–	–	–	–	–	–	–	34
Minor Works and Navigation	25,776	52,000	–	–	2,09,296	1,25,000	–	35
Total	25,776	52,000	–	–	2,09,296	1,25,000	–	36
OTHER PUBLIC WORKS:								
Military Works	4,21,736	4,40,000	94	–	71,964	75,000	4,314	37
Civil Works	92,559	93,000	97,818	1,06,000	3,79,318	4,16,000	2,01,578	38
Total	5,14,295	5,33,000	97,912	1,06,000	4,51,282	4,91,000	2,05,892	39
RECEIPTS BY MILITARY DEPARTMENT:								
Army: Effective	59,36,173	75,73,000	–	–	–	–	–	40
Non-effective	5,11,589	5,06,000	–	–	–	–	–	41
Total	64,47,762	80,79,000	–	–	–	–	–	42
TOTAL REVENUE	19,82,53,636	20,36,92,000	2,45,42,888	2,45,40,000	7,04,36,240	7,51,97,000	1,46,44,426	43

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1900–01, RESULTS of 1899–1900.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1900–01.	1899–1900.	1900–01.	1899–1900.	1900–01.	1899–1900.	1900–01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	PRINCIPAL HEADS OF REVENUE:
1	62,00,000	4,12,01,234	4,12,00,000	6,45,69,499	6,42,41,000	14,86,95,050	14,91,99,000	Land Revenue.
2	4,42,000	5,17,25,580	6,24,60,000	5,30,951	5,00,000	5,31,76,912	6,38,92,000	Opium.
3	–	2,57,94,382	2,57,00,000	–	–	4,67,96,766	4,70,10,000	Salt.
4	9,60,000	1,82,78,888	1,85,00,000	75,56,883	81,00,000	3,04,11,348	3,13,50,000	Stamps.
5	29,60,000	1,39,65,275	1,47,00,000	63,69,842	69,00,000	3,12,48,393	3,28,05,000	Excise.
6	6,50,000	98,64,311	99,27,000	1,03,14,021	1,04,54,000	2,32,35,004	2,32,39,000	Provincial Rates.
7	–	1,70,78,674	1,79,70,000	50,727	45,000	2,58,25,702	2,73,79,000	Customs.
8	3,00,000	53,03,314	52,00,000	25,25,113	25,00,000	1,11,59,920	1,17,70,000	Assessed Taxes.
9	5,30,000	11,38,912	12,00,000	16,14,741	16,60,000	1,24,13,124	1,27,88,000	Forest.
10	57,000	14,53,622	15,40,000	4,28,127	4,95,000	21,05,861	22,93,000	Registration.
11	50,000	–	–	–	–	30,04,123	27,32,000	Tributes from Native States.
12	1,21,49,000	18,58,04,192	19,83,97,000	9,39,59,904	9,48,95,000	38,80,72,203	40,45,07,000	- - - TOTAL.
13	2,000	20,82,260	18,99,000	5,23,770	4,20,000	65,60,637	62,52,000	INTEREST.
14	–	16,450	16,000	–	–	1,95,41,471	2,02,25,000	POST OFFICE.
15	–	–	–	–	–	1,23,93,431	1,32,00,000	TELEGRAPH.
16	–	–	–	–	–	42,42,221	1,47,95,000	MINT.
								RECEIPTS BY CIVIL DEPARTMENTS:
17	89,000	7,84,196	8,10,000	4,51,156	4,62,000	19,86,101	19,50,000	Law and Justice:
18	35,000	11,59,773	13,50,000	3,77,905	4,00,000	25,46,137	27,46,000	Courts.
19	1,88,000	10,77,748	10,99,000	4,57,595	5,46,000	22,56,753	24,03,000	Jails.
20	–	10,96,609	12,80,000	–	–	19,84,190	22,54,000	Police.
21	53,000	7,53,447	8,03,000	3,98,416	4,25,000	12,99,628	13,82,000	Marine.
22	7,000	2,70,984	2,52,000	2,02,483	2,01,000	5,23,845	5,05,000	Education.
23	87,000	2,33,002	2,94,000	1,33,808	1,35,000	6,21,524	6,68,000	Medical.
								Scientific and other Minor Departments.
24	4,59,000	53,75,759	58,88,000	20,21,363	21,69,000	1,12,18,178	1,19,08,000	- - - TOTAL.
								MISCELLANEOUS:
25	16,000	2,24,789	2,21,000	1,60,519	1,58,000	11,22,551	10,68,000	Receipts in aid of Superannuation, &c.
26	5,000	2,62,566	2,61,000	1,16,107	1,24,000	5,71,847	6,02,000	Stationery and Printing.
27	36,000	10,54,883	9,70,000	3,71,035	3,18,000	30,08,490	25,76,000	Miscellaneous.
28	57,000	15,42,238	14,52,000	6,47,661	6,00,000	47,02,888	42,46,000	- - - TOTAL.
								RAILWAYS.
29	18,90,000	2,54,41,173	2,64,30,000	1,99,69,293	2,17,50,000	16,19,69,781	16,93,47,000	State Railways (Gross Receipts).
30	–	–	–	–	–	2,86,08,228	1,80,36,000	Guaranteed Companies (Net Traffic Receipts).
31	–	–	–	–	–	–	–	Subsidized Companies (Repayment of Advances of Interest).
32	18,90,000	2,54,41,173	2,64,30,000	1,99,69,293	2,17,50,000	19,05,78,009	18,73,83,000	- - - TOTAL.
								IRRIGATION:
33	–	18,29,734	17,50,000	81,27,550	84,60,000	99,57,284	1,02,10,000	Major Works: Direct Receipts.
34	–	–	–	12,41,086	12,41,000	12,41,086	12,41,000	Portion of Land Revenue due to Irrigation.
35	–	8,05,341	7,85,000	2,15,826	2,89,000	12,56,239	12,51,000	Minor Works and Navigation.
36	–	26,35,075	25,35,000	95,84,462	99,90,000	1,24,54,609	1,27,02,000	- - - TOTAL.
								OTHER PUBLIC WORKS:
37	5,000	612	1,000	1,918	3,000	5,00,638	5,24,000	Military Works.
38	1,93,000	10,17,474	10,11,000	7,74,257	7,90,000	25,63,004	26,09,000	Civil Works.
39	1,98,000	10,18,086	10,12,000	7,76,175	7,93,000	30,63,642	31,33,000	- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENT:
40	–	–	–	–	–	59,36,173	75,73,000	Army: Effective.
41	–	–	–	–	–	5,11,589	5,06,000	Non-effective.
42	–	–	–	–	–	64,47,762	80,79,000	- - - TOTAL.
43	1,47,55,000	22,39,15,233	23,76,29,000	12,74,82,628	13,06,17,000	65,92,75,051	68,64,30,000	- - - TOTAL REVENUE.

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
PRINCIPAL HEADS OF REVENUE:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	14,86,95,050	14,91,99,000	2,20,70,886	2,32,15,000	4,80,25,829	5,14,03,000	3,92,84,076	4,16,20,000	1
Opium	5,31,76,912	6,38,92,000	60,936	87,000	–	–	1,27,91,883	1,30,00,000	2
Salt	4,67,96,766	4,70,10,000	–	–	1,85,50,392	1,89,06,000	2,24,09,786	2,33,50,000	3
Stamps	3,04,11,348	3,13,50,000	43,25,739	43,00,000	83,41,917	86,16,000	59,03,154	58,90,000	4
Excise	3,12,48,393	3,28,05,000	25,94,778	26,50,000	1,34,15,476	1,37,00,000	1,06,40,478	1,02,00,000	5
Provincial Rates	2,32,35,004	2,32,39,000	39,55,137	41,13,000	76,81,882	82,75,000	26,09,728	28,00,000	6
Customs	2,58,25,702	2,73,79,000	10,443	8,000	39,17,190	38,25,000	1,72,53,522	1,86,50,000	7
Assessed Taxes	1,11,59,920	1,17,70,000	15,32,415	14,60,000	29,31,541	27,00,000	38,80,510	36,90,000	8
Forest	1,24,13,124	1,27,88,000	14,00,768	12,00,000	23,02,290	23,57,000	24,15,198	28,50,000	9
Registration	21,05,861	22,93,000	3,72,032	3,60,000	12,68,050	14,20,000	5,75,387	6,10,000	10
Tributes from Native States	30,04,123	27,82,000	2,83,963	2,78,000	45,07,902	45,08,000	14,29,428	11,07,000	11
TOTAL	38,80,72,203	40,45,07,000	3,66,07,095	3,76,71,000	11,09,42,469	11,57,10,000	11,91,93,180	12,37,67,000	12
INTEREST	65,60,637	62,52,000	2,47,714	3,20,000	6,00,239	6,09,000	9,38,636	17,50,000	13
POST OFFICE	1,95,41,471	2,02,25,000	83,251	79,000	–	–	–	–	14
TELEGRAPH	1,23,93,431	1,32,00,000	–	–	–	–	–	–	15
MINT	42,42,221	1,47,95,000	–	–	–	–	9,33,964	3,13,82,000	16
RECEIPTS BY CIVIL DEPARTMENTS:									
Law and Justice:									
Courts	19,86,101	19,50,000	4,20,080	4,03,000	7,52,183	7,67,000	3,81,898	3,50,000	17
Jails	25,46,137	27,46,000	2,25,032	2,18,000	4,43,300	5,40,000	1,89,113	1,40,000	18
Police	22,56,753	24,03,000	7,55,773	8,16,000	5,01,645	5,50,000	7,48,672	7,14,000	19
Marine	19,84,190	22,54,000	–	–	–	–	62,625	60,000	20
Education	12,99,628	13,82,000	1,45,345	1,47,000	4,14,893	4,25,000	5,15,031	5,10,000	21
Medical	5,23,845	5,05,000	58,794	61,000	1,60,313	1,58,000	1,72,763	1,89,000	22
Scientific and other Minor Departments	6,21,524	6,68,000	1,40,512	1,19,000	3,97,946	4,25,000	41,359	42,000	23
TOTAL	1,12,18,178	1,19,08,000	17,45,536	17,64,000	26,70,280	28,65,000	21,11,461	20,05,000	24
MISCELLANEOUS:									
Receipts in aid of Superannuation, &c.	11,22,551	10,68,000	1,05,848	1,15,000	1,42,431	1,32,000	3,50,202	3,40,000	25
Stationery and Printing	5,71,847	6,02,000	80,710	77,000	1,28,482	1,15,000	1,13,843	1,11,000	26
Miscellaneous	30,08,490	25,76,000	3,14,671	3,76,000	8,73,886	8,70,000	1,76,672	1,88,000	27
TOTAL	47,02,888	42,46,000	5,01,229	5,68,000	11,44,799	11,17,000	6,40,717	6,39,000	28
RAILWAYS:									
State Railways (Gross Receipts)	16,19,69,781	16,93,47,000	3,53,04,846	3,24,00,000	1,57,07,307	1,64,75,000	68,12,962	3,47,93,000	29
Guaranteed Companies (Net Traffic Receipts)	2,86,08,228	1,80,36,000	–	–	–	–	–	–	30
Subsidized Companies (Repayment of Advances of Interest, &c.).	–	–	–	–	3,95,755	3,65,000	–	–	31
TOTAL	19,05,78,009	18,73,83,000	3,53,04,846	3,24,00,000	1,61,03,062	1,68,40,000	68,12,962	3,47,93,000	32
IRRIGATION:									
Major Works: Direct Receipts	99,57,284	1,02,10,000	1,26,43,754	1,45,36,000	3,55,938	3,50,000	7,20,962	6,62,000	33
Portion of Land Revenue due to Irrigation.	12,41,086	12,41,000	7,82,877	9,85,000	67,21,375	72,61,000	13,07,268	14,72,000	34
Minor Works and Navigation	12,56,239	12,51,000	5,99,910	8,17,000	1,67,669	1,63,000	2,43,565	2,60,000	35
TOTAL	1,24,54,609	1,27,02,000	1,40,26,541	1,63,38,000	72,44,982	77,74,000	22,71,795	23,94,000	36
OTHER PUBLIC WORKS:									
Military Works	5,00,638	5,24,000	7,072	7,000	3,725	4,000	10,270	8,000	37
Civil Works	25,63,004	26,09,000	7,64,768	7,54,000	11,96,002	12,43,000	11,31,853	11,45,000	38
TOTAL	30,63,642	31,33,000	7,71,840	7,61,000	11,99,727	12,47,000	11,42,123	11,53,000	39
RECEIPTS BY MILITARY DEPARTMENT:									
Army: Effective	59,36,173	75,73,000	–	–	12,43,685	18,16,000	14,76,269	17,29,000	40
Non-effective	5,11,589	5,06,000	–	–	1,88,932	1,86,000	1,81,938	1,72,000	41
TOTAL	64,47,762	80,79,000	–	–	14,32,617	20,02,000	16,58,207	19,01,000	42
TOTAL REVENUE	65,92,75,051	68,64,30,000	8,92,88,052	8,99,01,000	14,13,38,175	14,81,64,000	13,57,03,045	19,07,84,000	43

Provinces of *British India*, and in *England*, for 1900-01, compared with the Results of 1899-1900—*continued*.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.
	Rupees.		Rupees converted into £ at R15 = £1.		1899-1900.	1900-01.	1899-1900.	1900-01.	
	1899-1900.	1900-01.	1899-1900.	1900-01.					
	Rs.	Rs.	£	£	£	£	£	£	PRINCIPAL HEADS OF REVENUE:
1	25,80,75,841	26,54,37,000	17,205,056	17,695,800	–	–	17,205,056	17,695,800	Land Revenue.
2	6,60,29,731	7,69,79,000	4,401,982	5,132,000	–	–	4,401,982	5,132,000	Opium.
3	3,77,56,944	8,92,66,000	5,850,463	5,951,100	–	–	5,850,463	5,951,100	Salt.
4	4,89,82,151	5,01,56,000	3,265,476	3,343,700	–	–	3,265,476	3,343,700	Stamps.
5	5,78,99,125	5,93,55,000	3,859,942	3,957,000	–	–	3,859,942	3,957,000	Excise.
6	3,74,81,751	3,84,27,000	2,498,783	2,561,800	–	–	2,498,783	2,561,800	Provincial Rates.
7	4,70,06,862	4,98,62,000	3,133,791	3,324,100	–	–	3,133,791	3,324,100	Customs.
8	1,95,04,416	1,96,20,000	1,300,295	1,308,000	–	–	1,300,296	1,308,000	Assessed Taxes.
9	1,85,31,380	1,91,95,000	1,235,425	1,279,600	–	–	1,235,425	1,279,600	Forest.
10	43,21,330	46,83,000	288,089	312,200	–	–	288,089	312,200	Registration.
11	92,25,416	86,75,000	615,028	578,300	–	–	615,028	578,300	Tributes from Native States.
12	65,48,14,947	68,16,55,000	43,654,330	45,443,600	–	–	43,654,330	45,443,600	- - - TOTAL.
13	83,47,226	89,31,000	556,481	595,400	49,334	56,392	605,815	651,792	INTEREST.
14	1,96,24,722	2,03,04,000	1,308,315	1,353,600	–	–	1,308,315	1,353,600	POST OFFICE.
15	1,23,93,431	1,32,00,000	826,229	880,000	6,444	10,614	832,673	890,614	TELEGRAPH.
16	51,76,185	4,61,77,000	345,079	3,078,500	12	26	345,091	3,078,526	MINT.
									RECEIPTS BY CIVIL DEPARTMENTS:
17	35,40,262	34,70,000	236,017	231,300	–	–	236,017	231,300	Law and Justice; Courts.
18	34,03,582	36,44,000	226,905	242,900	–	–	226,905	242,900	Jails.
19	42,62,843	44,83,000	284,190	298,900	–	–	284,190	298,900	Police.
20	20,46,815	23,14,000	136,454	154,300	–	–	136,454	154,300	Marine.
21	23,74,897	24,64,000	158,326	164,200	–	–	158,326	164,200	Education.
22	9,15,715	9,13,000	61,048	60,900	1,521	1,487	62,569	62,387	Medical.
23	12,01,341	12,54,000	80,090	83,600	493	425	80,583	84,025	Scientific and other Minor Departments.
24	1,77,45,455	1,85,42,000	1,183,030	1,236,100	2,014	1,912	1,185,044	1,238,012	- - - TOTAL.
									MISCELLANEOUS:
25	17,21,032	16,55,000	114,735	110,300	90,026	84,292	204,761	194,592	Receipts in aid of Superannuation, &c.
26	8,94,882	9,05,000	59,659	60,400	–	–	59,659	60,400	Stationery and Printing.
27	43,73,719	40,10,000	291,581	267,300	1,825	3,382	293,406	270,682	Miscellaneous.
28	69,89,633	65,70,000	465,975	438,000	91,851	87,674	557,826	525,674	- - - TOTAL.
									RAILWAYS:
29	21,97,94,896	25,30,15,000	14,652,993	16,867,700	230	230	14,653,223	16,867,930	State Railways (Gross Receipts).
30	2,86,08,228	1,80,36,000	1,907,215	1,202,400	–	–	1,907,215	1,202,400	Guaranteed Companies (Net Traffic Receipts)
31	3,95,755	3,65,000	26,384	24,300	1,023	1,591	27,407	25,891	Subsidized Companies (Repayment of Advances of Interest).
32	24,87,98,879	27,14,16,000	16,586,592	18,094,400	1,253	1,821	16,587,845	18,096,221	- - - TOTAL.
									IRRIGATION:
33	2,36,77,938	2,57,58,000	1,578,529	1,717,200	–	–	1,578,529	1,717,200	Major Works: Direct Receipts.
34	1,00,52,606	1,09,59,000	670,174	730,600	–	–	670,174	730,600	Portion of Land Revenue due to Irrigation.
35	22,67,383	24,91,000	151,159	166,100	–	–	151,159	166,100	Minor Works and Navigation.
36	3,59,97,927	3,92,08,000	2,399,862	2,613,900	–	–	2,399,862	2,613,900	- - - TOTAL.
									OTHER PUBLIC WORKS:
37	5,21,705	5,43,000	34,780	36,200	–	–	34,780	36,200	Military Works.
38	56,55,627	57,51,000	377,042	383,400	29,058	26,714	406,100	410,114	Civil Works.
39	61,77,332	62,94,000	411,822	419,600	29,058	26,714	440,880	446,314	- - - TOTAL.
									RECEIPTS BY MILITARY DEPARTMENT:
40	86,56,127	1,11,18,000	577,075	741,200	66,015	16,152	643,090	757,352	Army: Effective.
41	8,82,459	8,64,000	58,831	57,600	17,562	16,793	76,393	74,393	Non-effective.
42	95,38,586	1,19,82,000	635,906	798,800	83,577	32,945	719,483	831,745	- - - TOTAL.
43	1,02,56,04,323	1,12,42,79,000	68,373,621	74,951,900	263,543	218,098	68,637,164	75,169,998	- - - TOTAL REVENUE.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	
DIRECT DEMANDS ON THE REVENUES:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks	39,662	75,000	28,423	28,000	2,72,081	2,75,000	27,022	1
Assignments and Compensations	33,94,294	31,21,000	53,598	69,000	25	1,000	37,697	2
Charges in respect of Collection, viz.:								
Land Revenue	5,31,121	5,54,000	16,60,495	16,71,000	48,61,583	53,30,000	10,04,797	3
Opium (including cost of Production)	12,049	12,000	–	–	–	–	–	4
Salt (including cost of Production)	10,09,733	10,00,000	–	–	7,564	6,000	–	5
Stamps	—7,11,527	—8,02,000	47,247	59,000	51,230	56,000	35,417	6
Excise	25,349	28,000	49,542	49,000	1,94,267	1,97,000	7,425	7
Provincial Rates	–	–	–	–	58,362	64,000	2,643	8
Customs	–	–	–	–	2,93,103	3,48,000	–	9
Assessed Taxes	1,022	1,000	1,048	1,000	35,102	36,000	2,002	10
Forest	4,63,271	4,68,000	10,41,436	10,00,000	24,47,438	27,00,000	3,57,144	11
Registration	5,847	6,000	43,423	46,000	40,879	44,000	30,354	12
TOTAL	47,71,321	44,63,000	29,25,212	29,23,000	82,61,634	90,57,000	15,04,501	13
INTEREST:								
Interest on Debt [1]	3,74,84,964	3,90,77,000	1,19,382	1,65,000	15,716	14,000	587	
Deduct—Amounts chargeable to Railways (*a*)	*4,50,90,125*	*4,65,82,000*	–	–	–	–	–	
» » » Irrigation	*1,34,51,236*	*1,38,27,000*	–	–	–	–	–	
Remainder chargeable on Ordinary Debt	—*2,10,56,397*	—*2,13,32,000*	1,19,382	1,65,000	15,716	14,000	587	14
Interest on other Obligations	40,86,169	41,94,000	1,456	1,000	43	1,000	404	15
TOTAL	—*1,69,70,228*	—*1,71,38,000*	1,20,838	1,66,000	15,759	15,000	991	16
POST OFFICE	1,50,21,674	1,56,51,000	70,383	78,000	1,74,876	1,85,000	49,546	17
TELEGRAPH	83,11,045	84,20,000	–	–	–	–	–	18
MINT	3,69,587	1,47,52,000	–	–	–	–	–	19
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration	48,08,042	48,50,000	6,08,132	6,22,000	12,72,572	13,42,000	3,46,930	20
Law and Justice:								
Courts	2,69,398	2,50,000	9,81,667	10,62,000	25,30,461	27,20,000	6,10,324	21
Jails	14,60,449	16,00,000	5,22,293	6,20,000	10,96,214	10,80,000	1,15,665	22
Police	7,11,491	6,58,000	15,62,158	16,48,000	88,50,836	90,35,000	16,61,585	23
Marine (including River Navigation)	12,86,654	15,94,000	–	–	7,35,769	8,12,000	67,774	24
Education	1,88,216	1,88,000	6,33,433	6,35,000	9,12,637	10,00,000	4,16,912	25
Ecclesiastical	1,85,986	1,71,000	40,553	45,000	1,00,446	1,00,000	20,706	26
Medical	5,45,305	4,25,000	5,05,338	5,00,000	5,78,254	6,92,000	3,80,896	27
Political	63,99,266	40,45,000	36,767	38,000	5,12,862	4,24,000	2,01,592	28
Scientific and other Minor Departments	30,05,693	32,80,000	72,714	1,09,000	1,42,131	2,28,000	65,420	29
TOTAL	1,88,60,500	1,70,61,000	49,63,055	52,79,000	1,67,32,182	1,74,83,000	38,87,804	30
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions	1,42,648	1,37,000	2,39,521	2,36,000	1,34,139	1,20,000	8,223	31
Civil Furlough and Absentee Allowances	5,630	5,000	–	–	–	–	–	32
Superannuation Allowances and Pensions	5,92,081	5,85,000	3,30,537	3,44,000	3,91,387	4,21,000	1,00,629	33
Stationery and Printing	—*20,12,692.*	—*21,53,000*	2,10,717	2,21,000	6,50,725	6,53,000	1,32,063	34
Exchange	12,14,240	49,000	–	–	–	–	–	35
Miscellaneous	1,50,292	1,86,000	53,772	3,13,000	3,06,316	3,16,000	79,130	36
TOTAL	92,199	—*11,96,000*	8,34,847	11,14,000	14,82,567	15,10,000	3,20,045	37
FAMINE RELIEF AND INSURANCE:								
Famine Relief	15,09,965	21,12,000	1,54,49,192	2,86,32,000	–	–	–	38
Construction of Protective Irrigation Works	–	–	–	35,000	–	–	–	39
TOTAL	15,09,965	21,12,000	1,54,49,192	2,86,67,000	–	–	–	40
Carried forward to page 12	3,19,66,063	4,41,25,000	2,43,63,527	3,82,27,000	2,66,67,018	2,82,50,000	57,62,887	41

	ACCOUNTS 1899-1900.			
	India.	India converted into £ at R. 15 = £1.	England.	TOTAL.
(*a*) Included under the following Heads:—	Rs.	£.	£.	£.
State Railways—Interest on Debt	4,32,84,572	2,885,638	959,643	3,845,281
Interest chargeable against Companies on Advances	18,05,553	120,370	218,884	339,254
TOTAL	4,50,90,125	3,006,008	1,178,527	4,184,535

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1900-01, RESULTS of 1899-1900.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	DIRECT DEMANDS ON THE REVENUES:
1	50,000	7,68,852	8,39,000	1,49,108	1,61,000	12,35,148	14,28,000	Refunds and Drawbacks.
2	56,000	2,78,731	2,80,000	3,28,826	3,40,000	40,93,171	38,67,000	Assignments and Compensations.
								Charges in respect of Collection, viz.:
3	10,00,000	45,97,577	46,04,000	76,90,018	79,04,000	2,03,45,591	2,10,63,000	Land Revenue.
4	–	2,58,39,303	2,68,00,000	–	–	2,58,51,352	2,68,12,000	Opium (including cost of Production).
5	–	2,55,767	2,66,000	–	–	12,73,064	12,72,000	Salt (including cost of Production).
6	38,000	6,47,499	7,20,000	1,62,963	2,53,000	2,32,829	3,24,000	Stamps.
7	13,000	6,96,567	6,87,000	63,944	76,000	10,37,594	10,50,000	Excise.
8	3,000	4,04,980	3,94,000	8,716	8,000	4,74,701	4,69,000	Provincial Rates.
9	–	9,18,088	9,54,000	–	–	12,11,191	13,02,000	Customs.
10	2,000	1,90,991	1,90,000	2,181	2,000	2,32,346	2,32,000	Assessed Taxes.
11	3,60,000	5,45,205	5,80,000	9,42,383	9,60,000	57,96,877	60,68,000	Forest.
12	31,000	8,72,961	9,10,000	2,16,659	2,35,000	12,10,123	12,72,000	Registration.
13	15,53,000	3,60,16,521	3,72,24,000	95,64,798	99,39,000	6,30,43,987	6,51,59,000	- - - TOTAL.
								INTEREST:
	1,000	2,31,574	2,18,000	3,64,784	3,47,000	3,82,17,007	3,98,22,000	Interest on Debt.
	–	–	–	–	–	*4,50,90,125*	*4,65,82,000*	*Deduct*—Amounts chargeable to Railways (*a*).
	–	–	–	–	–	*1,34,57,236*	*1,38,27,000*	" " " Irrigation.
14	1,000	2,31,574	2,18,000	3,64,784	3,47,000	*—2,03,24,354*	*—2,05,87,000*	Remainder chargeable on Ordinary Debt.
15	–	84,481	93,000	7,43,793	7,41,000	49,16,346	50,30,000	Interest on other Obligations.
16	1,000	3,16,055	3,11,000	11,08,577	10,88,000	*—1,54,08,008*	*—1,55,57,000*	- - - TOTAL.
17	51,000	3,54,531	3,76,000	1,83,311	1,86,000	1,58,54,321	1,65,27,000	POST OFFICE.
18	–	–	–	–	–	83,11,045	84,20,000	TELEGRAPH.
19	–	–	–	–	–	3,69,587	1,47,52,00	MINT.
								SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
20	3,54,000	22,80,038	22,68,000	17,02,269	17,56,000	1,10,17,983	1,11,92,000	General Administration.
21	6,25,000	89,78,414	91,20,000	52,09,833	52,00,000	1,35,80,097	1,39,77,000	Law and Justice:
22	1,34,000	24,53,759	27,80,000	15,42,334	18,20,000	71,90,714	80,34,000	Courts.
23	16,60,000	64,29,495	65,00,000	80,01,426	83,17,000	2,72,16,991	2,78,68,000	Jails.
24	85,000	9,47,178	10,17,000	–	–	30,37,375	35,08,000	Police.
25	4,27,000	40,43,682	40,50,000	23,51,531	24,35,000	85,46,411	87,35,000	Marine (including River Navigation).
26	21,000	1,86,371	1,93,000	2,46,815	2,47,000	7,80,877	7,77,000	Education.
27	3,99,000	26,80,289	24,57,000	15,97,001	17,58,000	62,87,083	62,31,000	Ecclesiastical.
28	1,96,000	45,704	44,000	1,45,988	1,48,000	73,42,179	48,95,000	Medical.
29	1,08,000	5,04,410	5,96,000	2,90,803	3,86,000	40,81,171	47,07,000	Political.
								Scientific and other Minor Departments.
30	40,09,000	2,85,49,340	2,90,25,000	2,10,88,000	2,20,67,000	9,40,80,881	9,49,24,000	- - - TOTAL.
								MISCELLANEOUS CIVIL CHARGES:
31	11,000	10,82,143	10,80,000	8,86,627	9,15,000	24,93,301	24,99,000	Territorial and Political Pensions.
32	–	–	–	225	–	5,855	5,000	Civil Furlough and Absentee Allowances.
33	1,09,000	22,91,293	23,66,000	22,92,736	23,40,000	59,98,963	61,65,000	Superannuation Allowances and Pensions.
34	1,41,000	35,88,958	36,24,000	6,99,284	7,13,000	32,69,055	31,94,000	Stationery and Printing.
35	–	–	–	–	–	12,14,240	49,000	Exchange.
36	1,05,000	4,01,480	3,36,000	3,18,085	1,86,000	13,09,075	14,42,000	Miscellaneous.
37	3,66,000	73,63,874	74,06,000	41,96,957	41,54,000	1,42,90,489	1,33,54,000	- - - TOTAL.
								FAMINE RELIEF AND INSURANCE:
38	–	13,724	3,02,000	69,657	41,000	1,70,42,538	3,10,87,000	Famine Relief.
39	–	–	15,000	84,734	1,41,000	84,734	1,91,000	Construction of Protective Irrigation Works.
40	–	13,724	3,17,000	1,54,391	1,82,000	1,71,27,272	3,12,78,000	- - - TOTAL.
41	59,80,000	7,26,14,045	7,46,59,000	3,62,96,034	3,76,16,000	19,76,69,574	22,88,57,000	- - - Carried forward to page 13.

REVISED ESTIMATE, 1900-01.				
India.	India converted into £ at R. 15 = £1.	England.	TOTAL.	
Rs.	£.	£.	£.	(*a*) Included under the following Heads:—
4,44,11,000	2,960,800	1,053,830	4,014,630	State Railways—Interest on Debt.
21,71,000	144,700	218,884	363,584	Interest chargeable against Companies on Advances.
4,65,82,000	3,105,500	1,272,714	4,378,214	- - TOTAL.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
DIRECT DEMANDS ON THE REVENUES:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks	12,85,148	14,28,000	1,07,787	1,25,000	3,62,858	4,21,000	11,00,240	12,50,000	1
Assignments and Compensations	40,93,171	38,67,000	1,44,461	1,47,000	11,65,452	11,61,000	1,04,62,303	1,03,30,000	2
Charges in respect of Collection, viz.:—									
Land Revenue	2,03,45,591	2,10,63,000	41,14,249	41,57,000	98,88,900	1,02,10,000	68,72,665	70,28,000	3
Opium (including cost of Production)	2,58,51,352	2,68,12,000	–	–	–	–	25,872	26,000	4
Salt (including cost of Production)	12,73,064	12,72,000	–	–	19,13,780	20,52,000	17,79,903	17,40,000	5
Stamps	2,32,829	3,24,000	1,95,682	1,95,000	2,97,338	3,24,000	2,24,770	2,45,000	6
Excise	10,37,594	10,50,000	55,615	61,000	9,91,048	9,96,000	3,38,370	3,45,000	7
Provincial Rates	4,74,701	4,69,000	–	–	–	–	57,216	48,000	8
Customs	12,11,191	13,02,000	–	–	2,46,507	2,80,000	8,48,478	8,50,000	9
Assessed Taxes	2,32,346	2,32,000	11,540	12,000	30,331	31,000	58,147	61,000	10
Forest	57,96,877	60,68,000	12,11,461	9,00,000	16,53,529	17,06,000	21,28,429	24,46,000	11
Registration	12,10,123	12,72,000	1,21,903	1,26,000	8,44,120	8,71,000	2,80,833	2,93,000	12
TOTAL	6,30,43,987	6,51,59,000	59,62,698	57,23,000	1,73,93,863	1,80,52,000	2,41,77,226	2,46,62,000	13
INTEREST:									
Interest on Debt	3,82,17,007	3,98,22,000	2,15,049	2,49,000	1,87,163	1,83,000	4,08,378	5,96,000	
Deduct—Amount chargeable to Railways (*a*)	*4,50,90,125*	*4,85,32,000*	–	–	–	–	–	–	
„ „ „ Irrigation	*1,34,51,236*	*1,38,27,000*	–	–	–	–	–	–	
Remainder chargeable on Ordinary Debt	*—2,03,24,354*	*—2,05,87,000*	2,15,049	2,49,000	1,87,163	1,83,000	4,08,378	5,96,000	14
Interest on other Obligations	49,16,346	50,30,000	1,42,477	1,58,000	25,600	26,000	2,35,476	2,41,000	15
TOTAL	*—1,54,08,008*	*—1,55,57,000*	3,57,526	4,07,000	2,12,763	2,09,000	6,43,854	8,37,000	16
POST OFFICE	1,58,54,321	1,65,27,000	2,40,588	2,36,000	1,03,664	1,05,000	1,04,660	1,13,000	17
TELEGRAPH	83,11,045	84,20,000	–	–	–	–	–	–	18
MINT	3,69,587	1,47,52,000	–	–	–	–	4,28,629	3,03,33,000	19
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration	1,10,17,983	1,11,92,000	13,04,198	13,51,000	15,96,821	15,86,000	20,41,799	20,90,000	20
Law and Justice:									
Courts	1,85,80,097	1,89,77,000	34,49,045	35,35,000	46,90,003	48,00,000	44,94,388	45,75,000	21
Jails	71,90,714	80,34,000	11,65,257	13,60,000	10,92,485	14,00,000	8,11,732	11,25,000	22
Police	2,72,16,991	2,78,68,000	43,19,843	43,37,000	47,26,277	47,07,000	64,93,616	67,70,000	23
Marine (including River Navigation)	30,37,375	35,08,000	–	–	10,658	10,000	40,790	40,000	24
Education	85,46,411	87,35,000	14,42,898	14,34,000	28,30,087	28,24,000	34,44,607	33,55,000	25
Ecclesiastical	7,80,877	7,77,000	2,54,016	2,61,000	3,37,247	3,43,000	3,35,656	3,37,000	26
Medical	62,87,083	62,31,000	11,44,913	13,15,000	32,19,704	28,84,000	33,42,022	36,60,000	27
Political	73,42,179	48,95,000	22,29,029	25,90,000	89,807	98,000	8,07,124	9,13,000	28
Scientific and other Minor Departments	40,81,171	47,07,000	3,11,893	3,89,000	5,99,973	7,17,000	2,90,643	3,77,000	29
TOTAL	9,10,80,881	9,43,24,000	1,56,21,092	1,64,82,000	1,91,93,062	1,93,69,000	2,21,08,377	2,32,42,000	30
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions	24,93,301	24,99,000	2,97,749	2,77,000	5,99,445	5,85,000	5,92,870	5,60,000	31
Civil Furlough and Absentee Allowances	5,855	5,000	–	–	220	1,000	3,585	2,000	32
Superannuation Allowances and Pensions	53,93,963	61,65,000	12,34,877	13,03,000	17,77,476	18,07,000	20,74,690	21,10,000	33
Stationery and Printing	32,69,055	31,94,000	4,86,626	5,03,000	15,08,454	15,35,000	15,28,675	16,28,000	34
Exchange	12,14,240	49,000	–	–	–	–	–	–	35
Miscellaneous	13,09,075	14,42,000	1,98,075	2,14,000	4,85,068	5,15,000	3,75,318	7,90,000	36
TOTAL	1,42,90,489	1,33,54,000	22,17,327	22,97,000	43,70,663	44,43,000	45,75,138	50,90,000	37
FAMINE RELIEF AND INSURANCE:									
Famine Relief	1,70,42,538	3,10,87,000	23,51,647	24,39,000	32,764	2,01,000	1,16,41,072	2,95,31,000	38
Construction of Protective Irrigation Works	84,734	1,91,000	97,680	8,000	42,448	33,000	1,34,084	67,000	39
TOTAL	1,71,27,272	3,12,78,000	24,49,327	24,47,000	75,212	2,34,000	1,17,75,156	2,95,98,000	40
Carried forward to page 14	19,76,69,574	22,88,57,000	2,68,48,558	2,75,92,000	4,13,49,227	4,24,12,000	6,38,13,040	11,38,80,000	41

(*a*) *See* footnote (*a*), pages 8 and 9.

Provinces of *British India*, and in *England*, for 1900-01, compared with the Results of 1899-1900—*continued*.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £. at R15 = £1.		1899-1900.	1900-01.	1899-1900.	1900-01.	
	1899-1900.	1900-01.	1899-1900.	1900-01.					
	Rs.	Rs.	£.	£.	£.	£.	£.	£.	DIRECT DEMANDS ON THE REVENUES:
1	28,56,033	32,24,000	190,402	214,900	-	-	190,402	214,900	Refunds and Drawbacks.
2	1,58,65,387	1,55,05,000	1,057,692	1,033,700	-	-	1,057,692	1,033,700	Assignments and Compensations.
									Charges in respect of Collection, viz.:—
3	4,12,21,405	4,24,58,000	2,748,094	2,830,600	645	176	2,748,739	2,830,776	Land Revenue.
4	2,58,77,224	2,68,38,000	1,725,148	1,789,200	2,006	1,771	1,727,154	1,790,971	Opium (including Cost of Production).
5	49,66,747	50,64,000	331,116	337,600	640	433	331,756	338,033	Salt (including Cost of Production).
6	9,50,619	10,88,000	63,375	72,500	37,914	28,752	101,289	101,252	Stamps.
7	24,22,627	24,52,000	161,509	163,400	-	58	161,509	163,458	Excise.
8	5,31,917	5,17,000	35,461	34,500	-	-	35,461	34,500	Provincial Rates.
9	23,06,176	24,32,000	153,745	162,100	208	125	153,953	162,225	Customs.
10	3,32,364	3,36,000	22,158	22,400	-	-	22,158	22,400	Assessed Taxes.
11	1,07,90,296	1,11,20,000	719,353	741,300	10,822	1,837	730,175	743,137	Forest.
12	24,56,979	25,62,000	163,799	170,800	-	-	163,799	170,800	Registration.
13	11,05,77,774	11,35,96,000	7,371,852	7,573,000	52,235	33,152	7,424,087	7,606,152	- - - TOTAL.
									INTEREST:
	3,90,27,597	4,08,50,000	2,601,839	2,723,400	4,072,798	4,368,578	6,674,637	7,091,978	Interest on Debt.
	4,50,90,125	*4,65,82,000*	*3,006,008*	*3,105,500*	*1,178,527*	*1,270,229*	*4,184,535*	*4,375,729*	*Deduct*—Amount chargeable to Railways (*a*).
	1,34,51,236	*1,38,27,000*	*896,749*	*921,800*	-	-	*896,749*	*921,800*	„ „ „ Irrigation.
14	*—1,95,13,764*	*—1,95,59,000*	*—1,300,918*	*—1,303,900*	2,894,271	3,098,349	1,593,353	1,794,449	Remainder chargeable on Ordinary Debt.
15	53,19,899	54,55,000	354,660	363,700	85	226	354,745	363,926	Interest on other Obligations.
16	*—1,41,93,865*	*—1,41,04,000*	*—946,258*	*—940,200*	2,894,356	3,098,575	1,948,098	2,158,375	- - - TOTAL.
17	1,63,03,233	1,69,81,000	1,086,882	1,132,100	95,365	97,320	1,182,247	1,229,420	POST OFFICE.
18	83,11,045	84,20,000	554,070	561,300	172,712	226,599	726,782	787,899	TELEGRAPH.
19	7,98,216	4,50,90,000	53,214	3,006,000	2,694	13,040	55,908	3,019,040	MINT.
									SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
20	1,59,60,801	1,62,19,000	1,064,053	1,081,300	320,023	255,200	1,384,076	1,336,500	General Administration.
21	3,12,13,533	3,18,87,000	2,080,902	2,125,800	769	261	2,081,671	2,126,061	Law and Justice: Courts.
22	1,02,60,188	1,19,19,000	684,013	794,600	-	-	684,013	794,600	Jails.
23	4,27,62,727	4,36,82,000	2,850,848	2,912,100	448	1,243	2,851,296	2,913,343	Police.
24	80,38,823	35,58,000	205,922	237,200	327,970	352,023	533,892	589,223	Marine (including River Navigation).
25	1,62,64,003	1,63,48,000	1,084,267	1,089,900	1,852	2,709	1,086,119	1,092,609	Education.
26	17,07,796	17,18,000	113,853	114,500	211	753	114,064	115,253	Ecclesiastical.
27	1,39,93,722	1,40,90,000	932,915	939,300	11,689	5,222	944,604	944,522	Medical.
28	1,04,68,139	84,06,000	697,876	560,400	23,960	24,743	721,836	585,143	Political.
29	52,83,680	61,90,000	352,245	412,700	28,772	41,111	381,017	453,811	Scientific and other Minor Departments.
30	15,10,03,412	15,40,17,000	10,066,894	10,267,800	715,694	683,265	10,782,588	10,951,065	- - - TOTAL.
									MISCELLANEOUS CIVIL CHARGES:
31	39,33,365	39,21,000	265,558	261,400	11,452	20,805	277,010	282,205	Territorial and Political Pensions.
32	9,660	8,000	644	500	282,881	250,766	283,525	251,266	Civil Furlough and Absentee Allowances.
33	1,10,86,006	1,13,85,000	739,067	759,000	1,965,402	1,950,951	2,704,469	2,709,951	Superannuation Allowances and Pensions.
34	67,92,810	68,60,000	452,854	457,300	59,700	67,407	512,554	524,707	Stationery and Printing.
35	12,14,240	49,000	80,949	3,300	-	-	80,949	3,300	Exchange.
36	23,67,536	29,61,000	157,835	197,400	36,189	25,109	194,024	222,509	Miscellaneous.
37	2,54,53,617	2,51,84,000	1,696,907	1,678,900	2,355,624	2,315,038	4,052,531	3,993,938	- - - TOTAL.
									FAMINE RELIEF AND INSURANCE:
38	3,10,68,021	6,32,58,000	2,071,201	4,217,200	3,717	7,802	2,074,918	4,225,002	Famine Relief.
39	3,58,946	2,99,000	23,930	19,900	-	-	23,930	19,900	Construction of Protective Irrigation Works.
40	3,14,26,967	6,35,57,000	2,095,131	4,237,100	3,717	7,802	2,098,848	4,244,902	- - - TOTAL. (*b*)
41	32,96,80,399	41,27,41,000	21,978,692	27,516,000	6,292,397	6,474,791	28,271,089	33,990,791	- - - Carried forward to page 15.

(*b*) £29,599 representing the net charge on the Revenues in 1899-1900, on account of Protective Railways constructed through the agency of Companies, is also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8	3,19,66,063	4,41,25,000	2,43,63,527	3,82,27,000	2,66,67,018	2,82,50,000	57,62,887	1
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses	3,81,38,105	3,86,63,000	51,28,030	57,10,000	55,53,838	64,00,000	13,82,506	2
Interest on Debt	4,32,84,572	4,44,11,000	–	–	–	–	–	3
Annuities in Purchase of Railways	–	–	–	–	–	–	–	4
Interest chargeable against Companies on Advances.	–	–	15,61,375	18,12,000	–	–	–	5
Interest on Capital deposited by Companies	–	–	–	–	–	26,000	–	6
Guaranteed Companies:								
Surplus Profits, Land, and Supervision	35,02,131	21,68,000	109	–	62,687	62,000	60,885	7
Interest	1,28,387	1,22,000	–	–	–	–	–	8
Subsidized Companies:								
Land, &c.	–	–	–	–	–	–	40,094	9
Miscellaneous Railway Expenditure	3,20,864	3,05,000	52,524	27,000	37,173	80,000	19,496	10
TOTAL	8,53,74,059	8,56,69,000	67,42,038	75,49,000	56,53,698	65,75,000	15,02,981	11
IRRIGATION								
Major Works;								
Working Expenses	–	–	–	–	–	–	–	12
Interest on Debt	78,23,948	81,72,000	–	–	–	–	–	13
Minor Works and Navigation	6,33,726	78,000	–	–	17,16,347	16,59,000	–	14
TOTAL	84,57,674	82,50,000	–	–	17,16,347	16,59,000	–	15
OTHER PUBLIC WORKS:								
Military Works	1,00,20,527	86,22,000	6,488	17,000	7,60,144	6,59,000	2,63,097	16
Civil Works	15,25,800	15,32,000	17,34,991	17,74,000	82,83,793	1,04,02,000	34,19,503	17
Construction of Railways charged to Provincial or Local Revenues.	–	–	–	–	–	–	3,488	18
TOTAL	1,15,46,327	1,01,54,000	17,41,479	17,91,000	90,43,937	1,10,61,000	36,86,088	19
ARMY SERVICES:								
Army:								
Effective	9,22,38,125	9,15,00,000	–	–	–	–	–	20
Non-effective	47,52,794	47,30,000	–	–	–	–	–	21
TOTAL	9,69,90,919	9,62,30,000	–	–	–	–	–	22
SPECIAL DEFENCE WORKS	–	–	–	–	–	–	–	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	23,43,35,042	24,44,28,000	3,28,47,044	4,75,67,000	4,30,81,000	4,75,45,000	1,09,51,956	24
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	–	–	–	–	26,52,116	6,05,000	–	25
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*11,920*	*17,000*	*2,76,233*	*1,67,000*	–	–	*8,68,506*	26
TOTAL EXPENDITURE CHARGED TO REVENUE	23,43,23,122	24,44,11,000	3,25,70,811	4,74,00,000	4,57,33,116	4,81,50,000	1,00,83,450	27
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:								
State Railways	38,84,056	*—75,04,000*	*—10,17,166*	*—70,000*	–	–	1,01,54,508	28
Irrigation Works	–	–	–	–	11,23,703	10,44,000	–	29
TOTAL	38,84,056	*—75,04,000*	*—10,17,166*	*—70,000*	11,23,703	10,44,000	1,01,54,508	30
Redemption of Liabilities	–	–	–	–	–	–	–	31

Provinces of *British India*, and in *England*, for 1900-01, compared with the Results of 1899-1900—*continued*.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	59,80,000	7,26,14,045	7,46,59,000	3,62,96,034	3,76,16,000	19,76,69,574	22,88,57,000	Brought forward from page 9.
								RAILWAY REVENUE ACCOUNT:
								State Railways:
2	15,17,000	1,44,74,183	1,63,53,000	96,18,832	1,06,75,000	7,42,95,494	7,93,18,000	Working Expenses.
3	–	–	–	–	–	4,32,84,572	4,44,11,000	Interest on Debt.
4	–	–	–	–	–	–	–	Annuities in purchase of Railways.
5	–	–	–	2,44,178	3,59,000	18,05,553	21,71,000	Interest chargeable against Companies on Advances.
6	–	–	4,000	1,62,383	1,06,000	1,62,383	1,36,000	Interest on Capital deposited by Companies.
								Guaranteed Companies;
7	61,000	1,64,606	1,78,000	1,47,451	1,49,000	39,37,869	26,25,000	Surplus Profits, Land, and Supervision.
8	–	–	–	–	–	1,28,387	1,22,000	Interest.
								Subsidized Companies:
9	2,000	4,70,990	1,35,000	2,773	1,000	5,13,857	1,38,000	Land, &c.
10	–	21,602	96,000	88,582	51,000	5,40,241	5,59,000	Miscellaneous Railway Expenditure.
11	15,80,000	1,51,31,381	1,67,66,000	1,02,64,199	1,13,41,000	12,46,68,356	12,94,80,000	- - - TOTAL.
								IRRIGATION:
								Major Works:
12	–	13,07,707	12,59,000	28,02,159	29,94,000	41,09,866	42,53,000	Working Expenses.
13	–	24,55,144	24,55,000	31,72,144	32,00,000	1,34,51,236	1,38,27,000	Interest on Debt.
14	–	11,77,415	13,41,000	3,53,603	3,10,000	38,81,091	33,88,000	Minor Works and Navigation.
15	–	49,40,266	50,55,000	63,27,906	65,04,000	2,14,42,193	2,14,68,000	- - - TOTAL.
								OTHER PUBLIC WORKS:
16	2,11,000	2,36,159	90,000	30,098	23,000	1,13,16,513	96,22,000	Military Works.
17	28,17,000	94,86,248	99,65,000	66,57,923	68,14,000	3,11,08,258	3,33,04,000	Civil Works.
18	3,000	–	–	–	–	3,488	3,000	Construction of Railways charged to Provincial or Local Revenues.
19	30,31,000	97,22,407	1,00,55,000	66,88,021	68,37,000	4,24,28,259	4,29,29,000	- - - TOTAL.
								ARMY SERVICES:
								Army:
20	–	–	–	–	–	9,22,38,125	9,15,00,000	Effective.
21	–	–	–	–	–	47,52,794	47,30,000	Non-effective.
22	–	–	–	–	–	9,69,90,919	9,62,30,000	- - - TOTAL.
23	–	–	–	–	–	–	–	SPECIAL DEFENCE WORKS.
24	1,05,91,000	10,24,08,099	10,65,35,000	5,95,76,160	6,22,98,000	48,31,99,301	51,89,64,000	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	–	9,34,571	6,46,000	8,64,630	5,75,000	44,51,317	18,26,000	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*3,64,000*	–	–	–	–	*11,56,659*	*5,48,000*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	1,02,27,000	10,33,42,670	10,71,81,000	6,04,40,790	6,28,73,000	48,64,93,959	52,02,42,000	TOTAL EXPENDITURE CHARGED TO REVENUE.
								CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:
28	7,82,000	56,54,697	65,36,000	30,71,245	11,00,000	2,17,47,340	8,44,000	State Railways.
29	–	*—22,017*	*—1,000*	10,25,595	3,50,000	21,27,281	13,93,000	Irrigation Works.
30	7,82,000	56,32,680	65,35,000	40,96,840	14,50,000	2,38,74,621	22,37,000	- - - TOTAL.
31	–	–	–	–	–	–	–	Redemption of Liabilities.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10	19,76,69,574	22,88,57,000	2,68,48,558	2,75,92,000	4,13,49,227	4,24,12,000	6,38,13,040	11,38,80,000	1
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Working Expenses	7,42,95,494	7,93,18,000	1,90,26,943	1,91,00,000	91,61,304	95,60,000	47,33,321	1,79,41,000	2
Interest on Debt	4,32,84,572	4,44,11,000	–	–	–	–	–	–	3
Annuities in purchase of Railways	–	–	–	–	–	–	–	–	4
Interest chargeable against Companies on Advances.	18,05,553	21,71,000	–	–	–	–	–	–	5
Interest on Capital deposited by Companies	1,62,383	1,36,000	–	–	–	–	–	–	6
Guaranteed Companies:									
Surplus Profits, Land, and Supervision	39,37,869	26,25,000	–	–	9,36,342	1,53,000	2,76,789	2,50,000	7
Interest	1,28,387	1,22,000	–	–	–	–	–	–	8
Subsidized Companies:									
Land, &c.	5,13,857	1,38,000	4,471	12,000	16,541	57,000	36,564	86,000	9
Miscellaneous Railway Expenditure	5,40,241	5,59,000	48,100	1,56,000	43,816	96,000	7,085	17,000	10
TOTAL	12,46,68,356	12,94,80,000	1,90,79,514	1,92,68,000	1,01,58,003	98,66,000	50,53,759	1,82,94,000	11
IRRIGATION:									
Major Works:									
Working Expenses	41,09,366	42,53,000	38,90,463	40,94,000	14,86,982	15,56,000	4,83,972	5,30,000	12
Interest on Debt	1,34,51,236	1,38,27,000	–	–	–	–	–	–	13
Minor Works and Navigation	38,81,091	33,88,000	10,40,406	11,97,000	33,56,713	35,23,000	22,31,360	22,14,000	14
TOTAL	2,14,42,193	2,14,68,000	49,30,869	52,91,000	48,43,695	50,73,000	27,15,332	27,44,000	15
OTHER PUBLIC WORKS:									
Military Works	1,13,16,513	96,22,000	5,08,682	6,48,000	80,419	77,000	1,66,085	1,53,000	16
Civil Works	3,11,08,258	3,33,04,000	44,82,454	42,62,000	75,90,279	68,43,000	49,14,333	47,90,000	17
Construction of Railways charged to Provincial or Local Revenues.	3,488	3,000	–	–	27,001	2,70,000	4,856	–	18
TOTAL	4,24,28,259	4,29,29,000	49,91,136	49,10,000	76,97,699	71,90,000	50,85,274	49,43,000	19
ARMY SERVICES:									
Army:									
Effective	9,22,38,125	9,15,00,000	–	–	2,83,01,557	2,70,46,000	3,27,09,021	3,29,54,000	20
Non-effective	47,52,794	47,30,000	–	–	27,40,340	28,37,000	16,22,405	16,01,000	21
TOTAL	9,69,90,919	9,62,30,000	–	–	3,10,41,897	2,98,83,000	3,43,31,426	3,45,55,000	22
SPECIAL DEFENCE WORKS	–	–	–	–	–	–	–	–	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	48,31,99,301	51,89,64,000	5,58,50,077	5,70,61,000	9,50,90,521	9,44,24,000	11,09,98,831	17,44,16,000	24
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	44,51,317	18,26,000	–	–	–	–	–	4,000	25
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*11,56,659*	*5,48,000*	*19,34,459*	*3,45,000*	*21,20,549*	*5,50,000*	*22,82,949*	–	26
TOTAL EXPENDITURE CHARGED TO REVENUE	48,64,93,959	52,02,42,000	5,38,65,618	5,67,16,000	9,29,69,972	9,38,74,000	10,87,15,882	17,44,20,000	27
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:									
State Railways	2,17,47,340	8,44,000	7,62,350	21,02,000	39,57,490	16,99,000	10,18,452	43,77,000	28
Irrigation Works	21,27,281	13,93,000	42,93,010	44,88,000	5,75,020	8,25,000	18,16,929	22,00,000	29
TOTAL	2,38,74,621	22,37,000	50,55,360	65,90,000	45,32,510	25,24,000	28,35,381	65,77,000	30
Redemption of Liabilities	–	–	–	–	–	–	–	–	31

Calcutta, 2 April 1901.

India Office, 10 May 1901.

Provinces of *British India*, and in *England*, for 1900-01, compared with the Results of 1899-1900—*continued*.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £ at R15 = £1.		1899-1900.	1900-01.	1899-1900.	1900-01.	
	1899-1900.	1900-01.	1899-1900.	1900-01.					
	Rs.	Rs.	£	£	£	£	£	£	
1	32,96,80,399	41,27,41,000	21,978,692	27,516,000	6,292,397	6,474,791	28,271,089	33,990,791	- - - Brought forward from page 11.
									RAILWAY REVENUE ACCOUNT:
2	10,72,17,062	12,59,19,000	7,147,804	8,394,600	–	–	7,147,804	8,394,600	State Railways: Working Expenses.
3	4,32,34,572	4,44,11,000	2,885,638	2,960,800	959,643	1,053,830	3,845,281	4,014,630	Interest on Debt.
4	–	–	–	–	1,718,591	2,357,101	1,718,591	2,357,101	Annuities in purchase of Railways.
5	18,05,553	21,71,000	120,370	144,700	218,884	218,884	339,254	363,584	Interest chargeable against Companies on Advances.
6	1,62,383	1,36,000	10,826	9,100	844,326	926,656	855,152	935,756	Interest on Capital deposited by Companies.
7	51,51,000	30,28,000	343,400	201,900	–	–	343,400	201,900	Guaranteed Companies: Surplus Profits, Land, and Supervision.
8	1,28,387	1,22,000	8,559	8,100	2,172,336	1,589,417	2,180,895	1,597,517	Interest.
9	5,71,433	2,93,000	38,096	19,500	–	–	38,096	19,500	Subsidized Companies: Land, &c.
10	6,39,242	8,28,000	42,616	55,200	–	–	42,616	55,200	Miscellaneous Railway Expenditure.
11	15,89,59,632	17,69,08,000	10,597,309	11,793,900	5,913,780	6,145,888	16,511,089	17,939,788	- - - TOTAL.
									IRRIGATION:
12	99,71,283	1,04,27,000	664,753	695,200	–	–	664,753	695,200	Major Works: Working Expenses.
13	1,34,51,236	1,38,27,000	896,749	921,800	–	–	896,749	921,800	Interest on Debt.
14	1,05,09,570	1,03,22,000	700,638	688,100	1,335	642	701,973	688,742	Minor Works and Navigation.
15	3,39,32,089	3,45,76,000	2,262,140	2,305,100	1,335	642	2,263,475	2,305,742	- - - TOTAL.
									OTHER PUBLIC WORKS:
16	1,20,71,699	1,05,00,000	804,780	700,000	31,782	41,057	836,562	741,057	Military Works.
17	4,80,95,324	4,91,99,000	3,206,355	3,279,900	91,735	92,288	3,298,090	3,372,188	Civil Works.
18	35,345	2,73,000	2,356	18,200	–	–	2,356	18,200	Construction of Railways charged to Provincial or Local Revenues.
19	6,02,02,368	5,99,72,000	4,013,491	3,998,100	123,517	133,345	4,137,008	4,131,445	- - - TOTAL.
									ARMY SERVICES:
20	15,32,48,703	15,15,00,000	10,216,580	10,100,000	1,638,737	2,057,124	11,855,317	12,157,124	Army: Effective.
21	91,15,539	91,68,000	607,703	611,200	2,422,206	2,384,918	3,029,909	2,996,118	Non-effective.
22	16,23,64,242	16,06,68,000	10,821,283	10,711,200	4,060,943	4,442,042	14,885,226	15,153,242	- - - TOTAL.
23	–	–	–	–	874	6,864	874	6,864	SPECIAL DEFENCE WORKS.
24	74,51,38,730	84,48,65,000	49,675,915	56,324,300	16,392,846	17,203,572	66,068,761	73,527,872	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	44,51,317	18,30,000	296,754	122,000	–	–	296,754	122,000	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*75,44,616*	*14,43,000*	*502,974*	*96,200*	–	–	*502,974*	*96,200*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	74,20,45,431	84,52,52,000	49,469,695	56,350,100	16,392,846	17,203,572	65,862,541	73,553,672	TOTAL EXPENDITURE CHARGED TO REVENUE.
									CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:
28	2,74,85,632	90,22,000	1,832,375	601,500	605,337	647,001	2,437,712	1,248,501	State Railways.
29	88,12,240	89,06,000	587,483	593,700	10,477	7,877	597,960	601,577	Irrigation Works.
30	3,62,97,872	1,79,28,000	2,419,858	1,195,200	615,814	654,878	3,035,672	1,850,078	- - - TOTAL.
31	–	–	–	–	–	5,922,350	–	5,922,350	Redemption of Liabilities.

A. F. Cox, Comptroller and Auditor General.
A. G. Scott, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1900-01,

COMPARED WITH THE RESULTS OF 1899-1900.

(Presented pursuant to the Government of India Act, 1858, Sec. 53.)

Ordered, by The House of Commons, *to be Printed,*
13 *May* 1901.

[*Price* 2*d.*]

172.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Government of India Act, 1858, Section 53.)

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Ordered, by The House of Commons, *to be Printed,* 12 May 1902.

LIST.

1900-01.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1900 to 31st March 1901 - - - - - p. 2

No. 2.—Report of the Auditor upon the Indian Home Accounts, from 1st April 1900 to 31st March 1901, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858 - - - p. 24

No. 3.—Report of the Auditor of the Indian Home Accounts on the Stores Accounts, from 1st April 1900 to 31st March 1901, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858 - - - - - - - - - - - - - p. 30

No. 4.—Summary of Payments in the Year 1900-01 for Stores procured for Shipment to India, &c. - - - - - - - - - - - - - - - p. 31

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No. 6.—Account of the Charges and Receipts in respect of the Indian Troop Service, during the Year ended 31st March 1901 - - - - - - - - - - - - p. 33

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1901-02.

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No. 9.—Statement showing New or Increased Salaries or Pensions granted or created in England, between 1st April 1901 and 31st March 1902 - - - - - - - p. 52

No. 10.—Account showing the Total Amount of Indian Debt raised in England, the Annual Interest thereon, and the Indian Railway Annuities, on the 31st March 1901; the Debt and Interest created in the Year ended the 31st March 1902; the Debt and Interest, reduced in that Year; and the Total Amount of Debt, the Annual Interest thereon, and the Indian Railway Annuities, on the 31st March 1902; together with the Cost of Management paid in the Year - - - - - - p. 54

No. 11.—List of the Establishment of the Secretary of State in Council of India; and Estimate of the Amount required in the Year ending 31st March 1903, to pay the Salaries and other Expenses of the India Office, and of the Office of the Auditor of the Accounts of the Secretary of State in Council - - - - - - - - - - - p. 58

India Office,
12 May 1902.

ARTHUR GODLEY,
Under Secretary of State for India.

177.

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No. 1. - - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£. s. d.	£. s. d.	£. s. d.
Balance on the 1st April 1900 - - -			3,330,942 15 7
REVENUE:			
INTEREST:			
Interest realised from investment of Cash Balance - -	56,166 19 10		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and the Bank of Ireland	225 1 1	56,392 - 11	
TELEGRAPH:			
Indo-European Telegraph:			
Message Revenue - - - - - - -	9,601 10 4		
Miscellaneous Receipts - - - - -	1,013 - -	10,614 10 4	
MINT:			
Proceeds of sale of Indian Coins sent to this country for assay - - -		26 2 7	
MEDICAL:			
Pay, Pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - - - - -		1,486 18 11	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale proceeds of Books, Maps, &c. - - - - - - - - -		425 4 3	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:			
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - -	11,852 5 10		
Subscriptions in respect of the India Office Provident Fund - - - - - - - - - -	1,456 5 2		
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund - - - - -	£. s. d. 2,814 5 9		
Madras Civil Service Annuity Fund - - - - -	316 16 8		
Bombay Civil Fund: Annuity Branch - - - - -	275 5 1		
Bengal Civil Fund - - -	614 14 -		
Madras Civil Fund - - -	71 2 11		
Bombay Civil Fund: Provident Branch - - - - -	739 - 9		
Bengal Military Orphan Society -	17,941 9 7		
Bengal Military Fund - -	24,677 1 11		
Madras Military Fund - -	11,160 3 5		
Bombay Military Fund - -	7,695 16 10		
Madras Medical Fund - -	114 16 6		
Indian Navy Fund - - -	698 15 5	67,119 8 10	
Subscriptions towards Indian Civil Service Family Pensions - - - - - - - - -		3,841 16 1	
		84,269 15 11	
Carried forward - - - £.		153,214 12 11	3,330,942 15 7

- - - - - - - - - No. 1.

of the GOVERNMENT of *India*, from 1st April 1900 to 31st March 1901.

DISBURSEMENTS.

EXPENDITURE:

	£. s. d.	£. s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	171 9 9	
Stores for India	4 14 6	
		176 4 3
OPIUM:		
Stores for India: For the Behar and Benares Opium Agencies		1,771 7 10
SALT: Stores for India: Weighing Machines, &c.		433 1 7
STAMPS: Stores for India		28,752 3 7
EXCISE: Stores for India: Hydrometers		57 12 10
CUSTOMS:		
Fee for drawing up instructions for the use of the Polariscope	26 5 –	
Stores for India: Polariscopes, &c.	99 9 11	
		125 14 11
FOREST:		
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	1,229 17 3	
Stores for India: Locomotive Tank, &c.	605 5 4	
		1,835 2 7

INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13 TO RAILWAYS):

	£. s. d.	£. s. d.	£. s. d.
Interest on Loans contracted in England:*			
India 3½ per Cent. Stock		1,815,697 9 11	
India 3 per Cent. Stock	872,060 18 4		
Less,—Chargeable against Companies on Advances (*see* p. 13)	218,884 5 –		
		653,176 13 4	
India 2½ per Cent. Stock		278,772 19 –	
India Bills (Discount on issue)		188,828 9 3	
			2,936,475 11 6
Discount Sinking Fund, in redemption of Debt incurred in excess of Money raised:			
Investment in 17,192*l.* 1*s.* 8*d.* India 3½ per Cent. Stock of the sum applicable to this purpose			18,865 – 4
Discount on the issue of 3,000,000*l.* India 3 per Cent Stock			143,008 – 9
			3,098,348 12 7
INTEREST ON OTHER OBLIGATIONS:			
Interest on Deposits in Regimental Savings Banks of men returned from India			226 – 10
POST OFFICE:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury			53,666 13 4
Deputation Allowance, &c. of the Postmaster-General for Bengal on duty connected with the Mail Contract			142 4 10
			53,808 18 2
Stores for India			43,510 13 3
			97,319 11 5
		Carried forward - - - £.	3,229,045 12 5

* Total Interest on Loans contracted in England:—

	£. s. d.
India 3½ per Cent. Stock	2,216,277 4 6
India 3 per Cent. Stock	1,308,671 16 4
India 2½ per Cent. Stock	297,289 3 –
India Bills	188,828 9 3
East Indian Railway Debenture Stock	64,604 4 10
Eastern Bengal Railway Debenture Stock	13,946 7 3
South Indian Railway Debenture Stock	19,124 18 10
Great Indian Peninsula Railway Debentures and Debenture Stock	97,962 5 –
£.	4,206,704 9 –

Charged in the Account as follows:—

	£. s. d.	£. s. d.	£. s. d.
Under Interest on Ordinary Debt (as above)			2,936,475 11 6
Under Railway Revenue Account (page 13):			
State Railways—Interest on Debt	£. s. d. 1,053,829 19 6		
Deduct,—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12)	2,485 7 –		
		1,051,344 12 6	
State Railways — Interest chargeable against Companies on Advances		218,884 5 –	
			1,270,228 17 6
		£.	4,206,704 9 –

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	153,214 12 11	3,330,942 15 7
Receipts—*continued.*		
Revenue—*continued.*		
MISCELLANEOUS:		
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - -	£. s. d. 898 11 6	
Conscience Money - - - - - - - -	19 – –	
Miscellaneous Fees, &c. - - - - - - -	857 18 3	
Recovery in respect of printing charges incurred in previous years in connection with the Indian Currency Committee - - - - - - - -	360 19 11	
Sale proceeds of unserviceable Stores, and Receipts on sundry accounts - - - - - - - -	291 10 6	
	2,428 – 2	
Miscellaneous Receipts connected with the supply of Stores to India:		
Sale proceeds of Sawdust - -	£. s. d. 53 6 9	
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - -	343 8 6	
Repayment of Expenses incurred in inspecting Cloth for the Royal Army Clothing Department, &c.	485 1 4	
Departmental Expenses on Stores procured for the use of Troops in South Africa - - - -	71 17 3	
	953 13 10	3,381 14 –
RAILWAYS:		
State Railways:		
East Indian Railway: Rent of Premises occupied by the Company - - - - - - -	230 – –	
Subsidized Companies:		
Rohilkund and Kumaon Railway: Receipt from the Company, being the Government share of surplus profits for the year 1899 - - - - - -	1,590 13 10	1,820 13 10
OTHER PUBLIC WORKS:		
Civil Works and Miscellaneous Services:		
Royal Indian Engineering College:		
Fees and Caution Money received from Students	23,354 – –	
Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - - -	3,360 8 1	
		26,714 8 1
Carried forward - - - £.	185,131 8 10	3,330,942 15 7

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued.*

	£. s. d.	£. s. d.
Brought forward		3,229,045 12 5
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
TELEGRAPH:		
Indo-European Telegraph:		
Payments in respect of Revenue:		
Message Revenue	14,419 1 1	
Joint Purse Agreement	10,332 3 11	
Australasian Message Fund	3,145 10 4	
	27,896 15 4	
Other Payments:		
Absentee Allowances	854 14 –	
Expenses of Constantinople Office	374 12 4	
Contingencies	978 16 7	
Stores	11,167 6 2	
	13,375 9 1	
	41,272 4 5	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39	18,027 – –	
Zanzibar-Mauritius Cable: Subsidy to the Eastern Telegraph Company	10,000 – –	
Indian Telegraph Department:	£. s. d.	
Absentee Allowances	4,554 17 2	
Passage to India of Officers of the Department on appointment, &c.	351 11 11	
	4,906 9 1	
	74,205 13 6	
Telegraph Lines in India—Stores for India	152,423 12 1	
		226,629 5 7
MINT:		
Expenses in reporting on the suitability of the Bombay Mint for the Coinage of Gold	144 6 –	
Cost of assay of Indian Coins	26 7 6	
	170 13 6	
Stores for India	12,869 1 11	
		13,039 15 5
GENERAL ADMINISTRATION:		
England:	£. s. d.	
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary for Indian Affairs at the War Office and Clerk, two Members of the London Medical Board, &c.	129,259 4 4	
Auditor and Assistants, under the Government of India Act, 1858, sec. 52	7,009 5 3	
Store Department: Wages of Artificers and Labourers, Commission of Professional Inspectors, Travelling Expenses, Rates and Taxes, Repairs, Supplies, &c.	23,871 4 9	
Law Charges	792 11 11	
Bank of England and Bank of Ireland for Management of Debt	50,794 12 5	
Postage of Despatches to India	321 2 8	
Telegrams to India	6,442 2 8	
Installation of Electric Light at the India Office	447 4 5	
Office Contingencies: Rates, Taxes, Furniture and Repairs, Coal, Gas, Electric Lighting, Books, Newspapers, Advertisements, Stamps, Inland Postage and Telegrams, Messengers' Uniforms, and various petty Charges	11,845 7 11	
	230,782 16 4	
India:		
Passage and Outfit Allowance of the Governor of Madras	1,000 – –	
Passage to India of Members of the Staff of the Governor of Madras	112 7 10	
Passage to India of Probationers for the Financial Department, &c.	196 7 10	
Deputation Allowance of the Officer in charge of the Records of the Government of India while completing the work of editing the Records of the Mutiny	640 15 –	
Portrait of Lord Lansdowne for Government House, Calcutta	257 10 –	
Payment to the Bank of England in connection with Gold held in this country on account of Currency Reserve	528 9 6	
Books and Newspapers supplied to India, not invoiced as Stores	191 17 2	
	2,927 7 4	
	233,710 3 8	
Stores for India: Currency Notes, &c.	21,485 14 8	
		255,195 18 4
Carried forward	£.	3,723,910 11 9

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	185,131 8 10	3,330,942 15 7
Receipts—*continued.*		
Revenue—*continued.*		
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:	£. s. d.	
Clothing and Necessaries - -	5,931 4 –	
Ordnance and Miscellaneous -	2,312 – 4	
	8,243 4 4	
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - -	7,439 1 6	
Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - -	128 12 –	
Fees received in respect of Queen's India Cadets at the Royal Military College, Sandhurst - - - - -	322 19 10	
Discharge Purchase Money - - - - - -	18 – –	
	16,151 17 8	
Non-Effective.		
Subscriptions towards Indian Military Service Family Pensions - - - - - - - - -	16,792 19 7	
		32,944 17 3
Carried forward - - £.	218,076 6 1	3,330,942 15 7

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,723,910 11 9
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
LAW AND JUSTICE:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c. - - - - - - - - - -	260 12 4	
Stores for India: for Port Blair - - - - - -	- 1 10	
		260 14 2
POLICE:		
Passage to India of Assistant Superintendents on appointment, &c. - - -		1,244 18 9
MARINE:		
Contribution towards the Expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - - - -	100,061 9 11	
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - - - -	79,600 - -	
Cost of alterations to Torpedo Boat Defence Vessels, &c. -	5,649 19 -	
Allowances of Marine Officers whilst under Instruction - -	816 1 4	
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - -	986 16 -	
	187,114 6 3	
Stores for India (including 113,942*l.* 14*s.* 2*d.* on account of the cost of the Indian Troopship "Hardinge") - - -	164,908 11 2	
		352,022 17 5
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. -	575 18 -	
Scholarships to enable Natives of India to pursue their Education in this country - - - - - - - - -	1,487 13 4	
Deputation Allowance of Officers while studying technical subjects, &c. - - - - - - - - - -	644 19 8	
		2,708 11 -
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - - - - - -		752 19 9
MEDICAL:		
Cost of Maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum - - - - - - - - -	4,606 16 -	
Pay, &c., of Medical Officers and Lady Nurses in connection with the Plague, &c. - - - - - - - - -	614 19 -	
		5,221 15 -
POLITICAL:		
Mission to the Court of Persia - - - - - - -	7,000 - -	
His Majesty's Establishments in China - - - - - -	12,500 - -	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River -	750 - -	
Contributions towards the Expenses of the Jeddah, Momein, Kerman, and Busreh Consulates - - - - - -	3,065 - -	
Deputation Allowance of the Political Resident in the Persian Gulf while detained in England in connection with the Traffic in Arms in the Persian Gulf - - - - - -	1,003 15 -	
Pay of Officers while on special duty, &c. - - - - -	248 17 -	
	24,567 12 -	
Stores for India: Presentation Articles - - - - - -	175 9 6	
		24,743 1 6
Carried forward - - - £.		4,110,865 9 4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	218,076	6	1	3,330,942	15	7
RECEIPTS—*continued.*						
Carried forward - - - £	218,076	6	1	3,330,942	15	7

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	4,110,865 9 4
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a Literary, Scientific, or Antiquarian Character -	2,226 14 8	
Expenses attending the preparation of the "Fauna Indica" -	335 18 6	
Purchase of Stallions - - - - - - - - - -	6,659 12 10	
Expenses of the Indian Commission on Horse Breeding -	1,393 6 8	
Contingent Expenses of the India Museum Collection at Kew	359 7 8	
Preparation of Tide Tables for Indian Ports - - -	971 8 3	
Expenses incurred in connection with the Indian Section of the Imperial Institute - - - - - - - -	1,896 5 5	
Expenses in connection with the Indian Section at the Paris Exhibition of 1900 - - - - - - - - -	11,191 2 9	
Remuneration to Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -	1,869 15 5	
	26,903 12 2	
Stores for India - - - - - - - - - - -	14,203 16 8	
		41,107 8 10
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	19,775 8 8	
Members of the Bengal Nizamut Family - - - - -	1,030 – –	
		20,805 8 8
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:		
Indian Civil Service - - - - - - - - - -	111,470 5 6	
Military Officers in Civil employ - - - - - - -	68,598 16 5	
Uncovenanted Service - - - - - - - - -	63,561 15 5	
Bengal Pilot Service - - - - - - - - -	1,913 6 6	
Royal Indian Marine - - - - - - - - -	5,319 13 3	
		250,863 17 1
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services - - -	9,117 10 10	
Pensions on Retirement of Officers of the following Classes:—		
India Office: £. s. d.		
Superannuation - - - - - - 24,871 5 6		
Compensation (on Reduction of Staff) - 15,345 5 –		
Compassionate - - - - - - 2,665 14 9		
	42,882 5 3	
Judges of the High Courts in India - - - - - -	39,426 8 8	
Bishops of Calcutta, Madras, and Bombay - - -	2,500 – –	
Uncovenanted Service of India - - - - - -	325,327 13 11	
Bengal Pilot Service - - - - - - - - -	5,832 14 1	
Royal Indian Marine - - - - - - - - -	9,814 4 7	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:		
Officers, &c., of the St. Helena Establishment, pensioned on the Abolition of the Commercial Charter in 1834 - - - £. s. d. 214 – –		
Officers, &c., of the Home Establishment, pensioned between 1834 and 1858 - - 1,403 7 1		
Professors, &c., at Addiscombe, and Recruiting Staff at Warley, &c. 683 6 8		
Judicial Officer of the Straits Settlements appointed by the East India Company - 164 7 8		
Officers of the late Indian Navy - - 10,026 4 –		
	12,491 5 5	
Carried forward - - - £.	447,392 2 9	4,423,642 3 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	218,076	6	1	3,330,942	15	7
RECEIPTS—*continued.*						
Carried forward - - - £.	218,076	6	1	3,330,942	15	7

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	447,392	2	9	4,428,642	3	11
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*						
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - - -	12,723	7	9			
Pensions payable in respect of the India Office Provident Fund	3,501	–	–			
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - -	6,068	7	1			
Compassionate and Miscellaneous Pensions - - - -	6,276	–	5			
	475,960	18	–			
Gratuities - - - - - - - - - - - -	604	13	4			
Relief to Distressed Natives of India - - - - - - -	353	17	6			
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, &c.) - -	360	5	–			
	477,279	13	10			
Annuities, Pensions, and Allowances, payable in respect of the Indian Civil, Military, and Medical Funds and the Indian Navy Fund:						
	£.	s.	d.			
Bengal Civil Service Annuity Fund -	359,147	7	–			
Madras Civil Service Annuity Fund -	95,555	7	–			
Bombay Civil Fund: Annuity Branch -	104,432	–	7			
Bengal Civil Fund - - - - -	138,476	16	6			
Madras Civil Fund - - - - -	63,770	14	3			
Bombay Civil Fund: Provident Branch	37,435	12	10			
Bengal Military Orphan Society - -	60,097	6	5			
Bengal Military Fund - - - - -	211,160	14	1			
Madras Military Fund - - - -	194,794	5	3			
Bombay Military Fund - - - -	108,878	4	4			
Bengal Medical Retiring Fund - -	13,668	7	11			
Madras Medical Fund - - - -	63,139	18	9			
Bombay Medical Retiring Fund - -	3,754	14	8			
Indian Navy Fund - - - - -	16,099	13	2			
	1,470,411	2	9			
Indian Civil Service Family Pensions - - - - - -	3,245	3	10			
				1,950,936	–	5
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c. -	5,554	19	11			
Stores for India - - - - - - - - - -	61,795	14	7			
				67,350	14	6
Carried forward - - £.				6,441,928	18	10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

Brought forward - - - - £.

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	South Indian Railway.	Great Indian Peninsula Railway.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):							
Interest in lieu of Deferred Annuity:							
Interest at 4 per cent. per annum on 6,550,000*l.* (being one-fifth of the cominuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	262,000 – –	—	—	—	—	—	
Annuities:							
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	849,121 15 6	—	—	—	—	—	
" " 1957 " " 6*l.* 3*s.* 4·79*d.* " " "	– – –	—	—	—	—	—	
" " 1958 " " 5*l.* 3*s.* 3·141*d.* " " "	– – –	116,830 18 1	—	—	—	—	
" " 1948 " " 6*l.* 13*s.* 6·776*d.* " " "	– – –	– – –	370,988 8 1	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	1,374 7 7	128 19 2	194 18 7	– – –	– – –	634,254 5 6	
				—	—	10 7 7	
Sinking Funds, created pursuant to Acts 42 & 43 Vict. c. 206, s. 51, and 44 & 45 Vict. c. 53, s. 2 (a):							
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—							
In £. 35,413 6 10 India 3½ per Cent. Stock	38,941 5 8	—	—	—	—	—	
" 3,080 5 3 " 3½ " "	– – –	– – –	—	—	—	—	
" 26,203 19 11 " 3½ " "	– – –	3,384 18 6	—	—	—	—	
		– – –	28,365 17 1	—	—	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—							
In £. 30,661 18 6 India 3½ per Cent. Stock	33,446 7 5	—	—	—	—	—	
" 1,845 1 5 " 3½ " "	– – –	– – –	—	—	—	—	
" 14,709 0 4 " 3½ " "	– – –	2,012 10 9	—	—	—	—	
		– – –	16,045 12 2	—	—	—	
£. 111,913 12 3	1,184,883 16 2	122,357 6 6	415,594 15 11	– – –	– – –	634,264 13 1	2,357,100 11 8
STATE RAILWAYS—INTEREST ON DEBT:							
On India 3½ per Cent. Stock issued in redemption of portion of Annuity and Debenture Stock, and outstanding	225,740 6 6	19,283 19 1	156,357 14 8	–802 5 8*	—	—	
" " 3 " " " " Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	7,223 2 8	6 17. –	–496 12 –†	309,990 16 8	119,886 13 8	—	
" " 2½ " " " " Debentures and Debenture Stock	– – –	– – –	– – –	10,892 11 –	7,623 13 –	—	
" Railway Debenture Stock and Debentures	64,604 4 10	13,946 7 3	– – –	– – –	19,124 18 10	97,962 5 –	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised:							
Investment in £. 2,266 3 7 India 3½ per Cent. Stock of the sums applicable to this purpose	– – –	– – –	– – –	2,485 7 –	—	—	
£. 114,179 15 10 India 3½ per Cent. Stock purchased and cancelled.	297,567 14 –	33,237 3 4	156,861 2 8	322,566 9 –	146,635 5 6	97,962 5 –	1,053,829 19 6
£.	1,482,451 10 2	155,594 9 10	571,455 18 7	322,566 9 –	146,635 5 6	732,226 18 1	3,410,930 11 2

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the Redemption of India 3 per cent. Stock, instead of India 3½ per cent. Stock.

Carried forward - - - - £.

£.	s.	d.
218,076	6	1
3,330,942	15	7

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued.*

	£. s. d.	£. s. d.
Brought forward		6,441,928 18 10
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service	7,889 2 5	
Cost of Insignia, &c., of the Orders of the "Star of India," the "Indian Empire," and the "Crown of India," and cost of Kaisar-i-Hind Medals	3,183 2 3	
Composition in lieu of Stamp Duty on India Bills	550 – –	
Contribution towards the Expenses of the International Tariffs Bureau, at Brussels	197 12 3	
Moiety of Expenditure in connection with the Royal Commission on the administration of the Expenditure of India	909 7 2	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125 – –	
Expenses in connection with the Indian Plague Commission	1,074 15 4	
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	93 16 –	
Sundries	4 13 4	
	14,027 8 9	
Miscellaneous Charges connected with the supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight (refunds in excess of receipts) — £. 4,695 11 8		
Commission on Freight, Lighterage, Dock Dues, Packing, &c. — 5,928 15 9		
Cost of Stores lost in transit to India, General Average, &c. — 545 3 7		
	11,169 11 –	
		25,196 19 9
FAMINE RELIEF AND INSURANCE:		
FAMINE RELIEF:		
Passage to India of Officers recalled to duty	165 6 1	
Stores for India: Mortar pans, steam rollers, &c.	7,636 9 10	
		7,801 15 11
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS): (*See* Details on opposite page.)		
East Indian Railway — £. 1,184,883 16 2		
Eastern Bengal Railway — 122,357 6 6		
Scinde Punjab and Delhi Railway — 415,594 15 11		
Great Indian Peninsula Railway (1st July to 31st December 1900) — 634,264 13 1		
	2,357,100 11 8	
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)		
East Indian Railway — £. 297,567 14 –		
Eastern Bengal Railway — 33,237 3 4		
Scinde Punjab and Delhi Railway — 155,861 2 8		
Oude and Rohilkund Railway — 322,566 9 –		
South Indian Railway — 146,635 5 6		
Great Indian Peninsula Railway (1st July to 31st December 1900) — 97,962 5 –		
	1,053,829 19 6	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
* Bengal Central Railway — £. 16,250 – –		
Bengal-Nagpur Railway — 89,700 – –		
Indian Midland Railway — 43,712 10 –		
Southern Mahratta Railway — 69,221 15 –		
	218,884 5 –	
STATE RAILWAYS — INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Assam-Bengal Railway — £. 77,300 – –		
* Bengal Central Railway — 17,500 – –		
Bengal-Nagpur Railway — 228,844 – –		
Burma Railways — 51,631 9 3		
East Indian Railway — 91,250 – –		
Great Indian Peninsula Railway (1st July to 31st December 1900) — 38,625 – –		
Indian Midland Railway — 190,030 10 –		
Southern Mahratta Railway — 201,475 3 10		
South Indian Railway — 30,000 – –		
	926,656 3 1	
GUARANTEED COMPANIES—INTEREST:		
Bombay Baroda and Central India Railway	450,277 7 8	
Great Indian Peninsula Railway (to 30th June 1900)	597,481 12 6	
Madras Railway	541,657 11 10	
	1,589,416 12 –	
		6,145,887 11 3
Carried forward	£	12,620,815 5 9

* Although for convenience classed among the State Railways, this Line is the property of the Bengal Central Railway Company.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	218,076	6	1	3,330,942	15	7
RECEIPTS—*continued.*						
Carried forward - - £.	218,076	6	1	3,330,942	15	7

of the Government of *India*, from 1st April 1900 to 31st March 1901 —*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	12,620,815 5 9
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
IRRIGATION:		
MINOR WORKS AND NAVIGATION: Stores for India - - - - - -	- - -	641 16 11
OTHER PUBLIC WORKS:		
MILITARY WORKS: Stores for India - - - - - - - -	41,056 10 6	
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College:		
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses; and Continental Tour of Forest Students - - - - - - 27,278 11 3		
Refund of Caution Money to Students 220 19 8		
27,499 10 11		
Cost of alterations and additions to the College Buildings, &c. - 7,323 12 2		
34,823 3 1		
Salaries and expenses, while gaining practical experience in their profession, of two Students retained in this country after having passed out of the Royal Indian Engineering College - - - -	130 6 9	
Passage to India of Assistant Engineers on appointment	625 10 –	
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -	5,602 12 9	
Absentee Allowances of Civil Officers in the Public Works Department - - - - - - -	45,824 12 6	
Passage to India of Officers on appointment to the Public Works Department - - -	766 17 3	
Deputation Allowance of an Officer while attending the International Railway Congress in Paris, expenses of Officers visiting Works, &c. - - - - -	248 2 6	
	88,021 4 10	
Stores for India - - - - - - - - -	4,264 12 7	
		92,285 17 5
		133,342 7 11
ARMY:		
Effective.		
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India for the year 1900–01	700,000 – –	
Furlough Allowances of Officers of the Indian Service -	183,518 10 5	
Furlough Allowances of Officers of British Regiments serving in India - - - - - - - -	49,262 12 9	
Advances to Regiments proceeding to India - - -	14 14 9	
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - -	929 12 –	
Indian Troop Service - - - - - - - -	86,285 13 2	
Passage of Officers and others not charged to Indian Troop Service - - - - - - - -	24,670 11 11	
Outfit Allowance to Officers on promotion to Commissioned Rank - - - - - - - -	950 – –	
Carried forward - - - £.	1,045,631 15 –	- - - 12,754,799 19 7

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	218,076	6	1	3,330,942	15	7
RECEIPTS—*continued.*						
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - - - - - -				218,076	6	1
Carried forward - - - £.				3,549,019	1	8

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued*.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	1,045,631	15	–	-		-	12,754,799	10	7
DISBURSEMENTS—*continued*.									
EXPENDITURE—*continued*.									
ARMY—*continued*.									
Effective—continued.									
Deferred Pay issued to Non-commissioned Officers who took their Discharge when on Furlough - - -	518	2	6						
Pay and Allowances of Second Lieutenants on appointment - - - - - - - - - -	1,486	5	6						
Pay and Allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - - -	4,690	5	5						
Pay and Expenses of Military Officers on Special Duty	6,529	15	7						
Pay and Expenses of Military Officers under Technical Instruction - - - - - - - - -	1,945	13	5						
Pay and Expenses of Military Officers studying the Russian Language - - - - - - -	3,328	9	8						
Passage to India and Furlough Pay of Lady Nurses -	83	5	–						
Purchase of Mules - - - - - - - -	135	6	7						
Pay and Expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous Expenditure - - - - - - -	1,253	14	5						
	1,065,602	13	1						
Stores for India:	£.	s.	d.						
Clothing - - - - - -	229,746	10	8						
Ordnance and Miscellaneous - -	673,008	17	11						
Medical - - - - - -	32,875	6	4						
Commissariat - - - - -	52,532	5	10						
North-Western Frontier Military Operations - - - - -	610	7	1						
	988,773	7	10						
				2,054,376	–	11			
Non-Effective.									
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—									
For the year 1900-01 - -	568,881	–	–						
Less—Refund of overpayment for the year 1899–1900 - -	15,646	–	–						
	553,235	–	–						
Pay of Non-effective Colonels of Royal Artillery - -	23,120	2	1						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - -	1,687,397	17	9						
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - -	1,521	13	10						
Pensions of Non-commissioned Officers and Soldiers -	4,988	5	6						
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of Duty - -	10,856	13	4						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - -	63,540	13	4						
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - - - -	35,282	0	8						
Final payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund" - - - -	4,973	–	–						
Cost of Medals - - - - - - - -	2	12	6						
				2,384,918	4	–			
SPECIAL DEFENCE WORKS:							4,439,294	4	11
INDIA: Stores for India - - - - - - - - - -				262	17	3			
ADEN: Portion chargeable against Indian Revenues of the Cost of Stores supplied in previous years, now brought to charge in the final settlement with the Imperial Government- - - - - - - - -				6,600	12	9	6,863	10	–
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - £.							17,200,957	5	6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.
Brought forward - - -	3,549,019	1	8

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES*:

ON ACCOUNT OF SUBSCRIBED CAPITAL:

	£	s.	d.	£.	s.	d.	£.	s.	d.	
State:										
Assam-Bengal Railway - -	560,000	–	–							
Burma Railways - - -	163,537	10	–							
Southern Mahratta Railway -	50,000	–	–							
				773,537	10	–				
Guaranteed:										
Bombay Baroda and Central India Railway - - -	500,000	–	–							
Madras Railway - - -	100,000	–	–							
				600,000	–	–				
							1,373,537	10	–	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:										
State:										
Assam-Bengal Railway - -	58	14	6							
† Bengal Central Railway - -	80	5	7							
Bengal-Nagpur Railway - -	115	7	7							
Burma Railways - -	345	10	9							
Indian Midland Railway - -	738	5	9							
‡ Rohilkund and Kumaon Railway	9	2	6							
Southern Mahratta Railway -	204	13	2							
				1,551	19	10				
Guaranteed:										
Bombay Baroda and Central India Railway - - -	469	11	6							
Great Indian Peninsula Railway (to 30th June 1900) - -	388	12	9							
Madras Railway - - -	774	11	6							
				1,632	15	9				
							3,184	15	7	
										1,376,722 5 7
Carried forward - - - £.										4,925,741 7 3

* Receipts from, and Advances to, the East Indian, the South Indian, the Great Indian Peninsula (after date of purchase), and the Bengal and North-Western Railway Companies, and Advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

† *See* note on page 13.

‡ *See* note on opposite page.

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued.*

	£.	s.	d.
Brought forward - - -	17,200,957	5	6

DISBURSEMENTS—*continued.*

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:

STATE RAILWAYS:

	£. s. d.	£. s. d.	
Stores for India - - - - - - - -	639,329 17 9		
Salary and Expenses of Consulting Engineer and Staff, Pay and Passage of Officers on appointment, &c. - - - - - - - - -	7,671 13 6		
		647,001 11 3	
IRRIGATION WORKS:			
Stores for India - - - - - - - - - -		7,877 - 1	
			654,878 11 4

CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES:

GREAT INDIAN PENINSULA RAILWAY:

Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase of their undertaking - - - -		5,922,350 - -

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*

FOR DISCHARGE OF DEBENTURES:

	£. s. d.	£. s. d.	£. s. d.	
State:				
Bengal-Nagpur Railway - - - -		45,000 - -		
Guaranteed:				
Bombay Baroda and Central India Railway - - -	112,000 - -			
Madras Railway - - -	20,800 - -			
		132,800 - -		
			177,800 - -	

ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:

State:				
Assam-Bengal Railway - -	79,986 18 11			
† Bengal Central Railway -	7,909 8 6			
Bengal-Nagpur Railway -	129,003 3 11			
Burma Railways - - -	320,397 17 5			
Indian Midland Railway -	102,895 7 10			
‡ Rohilkund and Kumaon Railway - - - - -	24,005 8 1			
Southern Mahratta Railway -	56,386 14 8			
		720,584 19 4		
Guaranteed:				
Bombay Baroda and Central India Railway - - -	144,944 18 3			
Great Indian Peninsula Railway (to 30th June 1900) - -	58,407 9 8			
Madras Railway - - -	222,629 7 6			
		425,981 15 5		
			1,146,566 14 9	
				1,324,366 14 9
Carried forward - - - £.				25,102,552 11 7

* *See* note on opposite page.

† *See* note on page 13.

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				4,925,741	7	3
RECEIPTS—*continued.*						
DEBT:						
PERMANENT DEBT INCURRED:						
India 3 per Cent. Stock—Loan issued - - - - - - -	3,000,000	–	–			
Debentures and Debenture Stock of the Great Indian Peninsula Railway Company, for which the Secretary of State incurred the liability on the purchase of their Undertaking - - - - - - - - -	5,922,350	–	–			
	8,922,350	–	–			
TEMPORARY DEBT INCURRED:						
Temporary Loans on security of India Bills - - - - -	5,500,000	–	–			
				14,422,350	–	–
DEPOSITS AND ADVANCES:						
REPAYMENT OF ADVANCES:						
Repayment by the Imperial Government in respect of Expenditure incurred in England in connection with the China Expeditionary Force - - - - - - - - - - - - - -	425,500	–	–			
Repayment by the Imperial Government of Expenditure in England during 1899-1900 and 1900-01 in connection with the Despatch of Troops to South Africa - - - - - - - - - -	5,074	6	8			
Special Defence Works at Aden:						
Portion of Expenditure in England during previous years recoverable from the Imperial Government, now treated as having been so recovered in the final settlement of the Armament of Aden with that Government - - - - - -	1,800	–	10			
Part of the sums described in the Accounts of previous years under "Advances Repayable" as portion of Expenditure in England recoverable from the Imperial Government, which in the final settlement with that Government has now been charged against Indian Revenues:						
Armament - - - £. 3,661 17 1						
Works - - - £. 325 5 11						
	3,987	3	–			
	5,787	3	10			
	436,361	10	6			
MISCELLANEOUS DEPOSITS:						
Unclaimed Interest repaid by the Great Indian Peninsula Railway Company in consequence of the purchase of the Undertaking by the State - - - - - - - - - - - - -	4,163	4	4			
				440,524	14	10
Carried forward - - - £.				19,788,616	2	1

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued*.

		£. s. d.
Brought forward - - -		25,102,552 11 7
DISBURSEMENTS—*continued*.		
DEBT:	£ s. d.	
PERMANENT DEBT DISCHARGED:		
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively) - - -	—	
TEMPORARY DEBT DISCHARGED:		
Temporary Loans on security of India Bills - - - - -	5,000,000 - -	
		5,000,000 - -
***DEPOSITS AND ADVANCES:**		
ADVANCES REPAYABLE:		
Expenditure incurred in England in connection with the China Expeditionary Force, recoverable from the Imperial Government - -	419,308 6 11	
Expenditure in England in connection with the Despatch of Troops to South Africa, recoverable from the Imperial Government - - -	2,643 12 2	
		421,951 19 1
Carried forward - - £.		30,524,504 10 8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

				£.	s.	d.
			Brought forward - - -			
				19,788,616	2	1
Receipts—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Repayments by His Majesty's Treasury and other Public Departments, in respect of				£.	s.	d.
Expenditure incurred in India in connection with the China Expeditionary Force - - - - - - - - - - -				2,090,000	--	–
Disbursements in India in connection with the War in South Africa -				853	16	1
Expenses attending the employment of Indian Native Troops sent to Mombassa - - - - - - - - - - - - -				24,519	10	8
Expenses in India in connection with the Uganda Regiment - -				2,436	4	4
Advances in India on account of the Emigration of Coolies, and Supplies to His Majesty's Ships on the East India Station - -				82,980	9	5
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. -				27,489	7	7
Pensions paid in India to retired Hong Kong Police - - - -				1,382	8	–
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies - - - - - - - -				3,358	–	2
Remittances paid in India on behalf of Officers and Men of the Hong Kong Regiment and Police and Asiatic Artillery - - - -				23,631	6	4
Miscellaneous Advances made in India - - - - - -				31,330	8	11
				2,287,981	11	6
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - -				13,054	5	9
East Indian Railway Company:	£	s.	d.			
On account of Debenture Stock issued - -	1,791,265	7	3			
Transfer Fees and Miscellaneous Refunds - -	1,979	15	–			
				1,793,245	2	3
South Indian Railway Company:						
On account of Debentures issued - - - -	250,000	–	–			
Transfer Fees and Miscellaneous Refunds - - -	385	1	1			
				250,385	1	1
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - - - - - - - -				1,057	18	4
Great Indian Peninsula Railway Company: ditto (after date of purchase of the Undertaking) - - - - - - - - - - - -				81	9	7
Miscellaneous Receipts - - - - - - - - - - -				16,087	5	1
Gold received from India: net sale proceeds - - - - - -				3,967,362	7	7
Release of Gold held in this Country as a reserve to secure the payment of Currency Notes issued in India - - - - - - - -				1,300,000	–	–
Bills of Exchange and Telegraphic Transfers on India - - - -				13,300,276	14	–
						23,223,531 15 2
					£.	43,012,147 17 3

India Office, 14 September 1901.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
10 May 1902.

For Statement showing new or increased salaries or pensions granted or created within

of the Government of *India*, from 1st April 1900 to 31st March 1901—*continued.*

	£.	s.	d.
Brought forward - - -	30,524,504	10	8

DISBURSEMENTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

Payments to His Majesty's Treasury and other Public Departments, on account of				£.	s.	d.
Postal and Money Order Transactions - - - - - - -				77,176	7	6
Little Basses Light Vessel Dues - - - - - - - - -				4,842	16	5
Balances of Shipping Masters' Accounts - - - - - -				2,679	12	1
Miscellaneous - - - - - - - - - - - - -				806	15	4
				85,505	11	4
China Expeditionary Force: Bills drawn on London to meet expenditure incurred in India for Hire of Transports, &c. - - - - -				694,614	10	1
War in South Africa: Bills drawn on London to meet expenditure incurred in India for Coal for Transports - - - - - - - - -				7,473	19	8
Family and Miscellaneous Remittances - - - - - - -				33,143	11	4
Remittances by Administrators-General - - - - - - -				42,672	17	5
East Indian Railway Company:	£	s.	d.			
For discharge of Debentures - - - - -	26,000	–	–			
Advances for purchase of Stores, &c. - - -	840,092	10	–			
				866,092	10	–
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -				137,754	–	–
South Indian Railway Company: - ditto - - - - -				100,868	16	–
Bengal and North-Western Railway Company: ditto - - - -				163,623	7	–
Great Indian Peninsula Railway Company: ditto (after date of purchase of the Undertaking) - - - - - - - - - - - -				184,229	1	11
Stores chargeable to Provincial and Local Funds and to Native States -				257,535	6	6
Bills drawn by the Mission to the Court of Persia, in respect of Advances made on Indian Account - - - - - - - - - -				26,000	–	–
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				32,289	10	11
Miscellaneous Payments to be brought to charge or recovered in India -				13,990	2	8
Purchase of Silver - - - - - - - - - - - -				5,649,923	17	8
Purchase of Gold to be held as a reserve to secure the payment of Currency Notes issued in India (under India Act VIII. of 1900) - - -				100,000	–	–
					8,395,717	2	6
TOTAL DISBURSEMENTS - - - £.					38,920,221	13	2
BALANCE on the 31st March 1901, including Sums in the hands of Sub-Accountants					4,091,926	4	1
				£	43,012,147	17	3

A. G. Scott, Accountant General.

subject to the observations contained in the annexed Report, it is correct.

Wm. Godsell, Auditor.

the year 1900–01, *see* pages 52 and 53 of the Home Accounts presented in May 1901, No. 173.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1900 to 31st March 1901; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. THE several sums which were stated in my Report for 1899–1900 to be surcharged or disallowed have been adjusted, with the exception of the following items; those marked,* though now actually recovered, were outstanding on 31st March 1901 :—

Disallowance	8*l.* 0*s.* 0*d.*					
Ditto	*80*l.* 0*s.* 0*d.*	part of	143*l.*	5*s.*	7*d.*	*see* paragraph No. 1.
Ditto	2,988*l.* 16*s.* 9*d.*					
Ditto	3,091*l.* 19*s.* 4*d.*					
Surcharge	*44*l.* 0*s.* 0*d.*					
Ditto	*24*l.* 12*s.* 6*d.*	part of	116*l.*	2*s.*	2*d.*	
Ditto	*135*l.* 14*s.* 6*d.*					
Ditto	963*l.* 15*s.* 6*d.*	part of	1,057*l.*	7*s.*	8*d.*	
Disallowance	*205*l.* 0*s.* 0*d.*	„	506*l.*	15*s.*	0*d.*	
Ditto	*96*l.* 15*s.* 3*d.*	„	175*l.*	16*s.*	11*d.*	*see* paragraph No. 34.
Ditto	*405*l.* 0*s.* 0*d.*	„	475*l.*	0*s.*	0*d.*	
Ditto	*90*l.* 1*s.* 7*d.*	„	398*l.*	5*s.*	8*d.*	
Ditto	18*l.* 10*s.* 11*d.*					
Ditto	197*l.* 14*s.* 2*d.*					

2. The sums of 299*l.* 2*s.* 5*d.*, 12*l.* 8*s.* 4*d.*, and 2*l.* 1*s.* 8*d.* have been admitted in respect of the outstanding short credits and overpayments of which the amounts could not be stated in my last Report (*see* paragraphs Nos. 11, 24, and 26); but not having been received within the period of this Account, they are included among the surcharges.

3. The balance of an advance to the War Office, viz., 1,617*l.* 17*s.* 10*d.*, mentioned in paragraph No. 3 as unadjusted on 31st March 1900, has been repaid and credited in this Account.

4. The outstanding credits due for the conveyance of Imperial passengers in Indian transports in the year 1898–99, referred to in paragraph No. 4 of the preceding Report, have not been received during the period of the Account now under review.

5. Likewise, as regards the interchanges of Regiments and Batteries at Mediterranean stations, mentioned in paragraph No. 5, no adjustments have been made, although, as before stated, an arrangement had been agreed to on the subject.

6. In my Report on the Accounts for the year 1898–99, I mentioned in paragraph No. 7, that no further progress had been made in regard to certain questions, which I had raised in connexion with the Indo-Colonial Reliefs, necessitating expenditure for which Indian revenues were not in my opinion properly liable. A despatch was sent inviting an expression of opinion by the Government of India, whether the system as a whole had so far involved charges of sufficient importance to justify a specific claim being made upon the War Office, but in the absence of a reply I made no further allusion to the subject in my Report for the year 1899–1900.

A reply has since been received, on which I have duly reported, with the result that the Government of India has been requested to reconsider the subject, the whole question remaining in the meantime *in statu quo*.

7. As regards paragraphs Nos. 7 and 8 of my last Report, the adjustment of the passages of certain officers of the Indian Government Defence Vessels, and of the

long outstanding question of the subsidy has now been finally agreed upon. My disallowances amounting to 3,375*l.* (*see* paragraph No. 1 of the same Report) for the non-performance of certain services have been admitted, the subsidy being increased from 1st April 1898 by 2,000*l.* so as to include all passages except those due to death, invaliding, and promotion. These were the exceptions to which allusion was made in my last Report as being the only point still in debate, and the Secretary of State in Council has, with the view of ending a long controversy, waived it in favour of the Admiralty. A payment of 757*l.* 3*s.* 3*d.* in final settlement of all claims to the 31st March 1901, on account both of the subsidy and of passages, has been made but not within the year under review.

8. As regards paragraph No. 9 of the same Report, relating to the claims for Ordnance stores supplied to India, I have to state that no definite result has yet been arrived at. Consequently, the disallowances of former years have again to be reported as outstanding. Correspondence has passed between the India Office and the War Office, and the latter has offered to compromise the outstanding questions by a refund of 3,339*l.* 5*s.* 9*d.*, subject to certain conditions which, so far, have not been accepted.

9. With reference to my remarks in paragraph No. 27, as regards the compilation of Vocabulary rates for stores and other analogous questions, a memorandum of procedure to govern future transactions has been submitted by the War Office, and tentatively accepted by the India Office. It remains, therefore, to be seen whether the proposed methods will satisfactorily give effect to the agreement between the two Departments for the payment by India on the principle of cost price.

10. As regards paragraphs Nos. 22 and 23 the question of the incidence of Furlough pay of officers temporarily employed, or belonging to regiments so employed, on Imperial Service, is still the subject of correspondence with a view to arriving at a rule as simple and comprehensive as possible.

11. The question, mentioned in paragraph No. 30, as to the correctness of the apportionment of a pension divisible between India and the Hyderabad Assigned Districts remains under the consideration of the Government of India.

12. As regards paragraphs Nos. 31 and 33 the question of the incidence of charges for pensions and gratuities arising out of the loan of officers and men of the Indian Army for Imperial Service is still under discussion with the War Office.

13. I now proceed to offer the following observations on the Accounts for the year 1900-01. The Surcharges and Disallowances outstanding at the close of the year will be found summarised at the end of this Report.

RECEIPTS.

Miscellaneous:

14. Miscellaneous Receipts connected with the supply of stores to India: Departmental Expenses on stores procured for the use of troops in South Africa - - - - - £. 71 17*s.* 3*d.*

As regards this receipt I drew attention to some services performed for the Imperial Government, in respect of which I considered that either the actual expenses incurred or a percentage should be claimed. In the result, the War Office have agreed to allow a reduced percentage for certain services, to which they held that the usual departmental charge was not applicable. A large sum will accordingly be found included under the corresponding head in the Account for 1901-02.

Army—Effective:

15. Indian Troop Service: Receipts from the Admiralty, recoveries on account of messing, &c. - - - - £. 7,439 1*s.* 6*d.*

In my last Report I remarked, under paragraph No. 12, that I had raised queries on a number of passages which, in my opinion, were not chargeable against the revenues of India. Claims in respect of those passages have been preferred on the War Office

16. I have since drawn attention to other passages provided in the transports under similar circumstances (*see* also paragraph No. 33 of this Report) to the value of several thousand pounds, the exact amount of which cannot, however, at present be stated.

Remittance Account between England and India:

17. Repayments by His Majesty's Treasury and other Public Departments, in respect of—
Expenses attending the employment of Indian Native Troops sent to Mombasa - - - - - £. 24,519 10*s.* 8*d.*

Expenses in India in connexion with the Uganda Regiment - - - - - - - - £. 2,436 4*s.* 4*d.*

These are the final recoveries in this country, in repayment of expenses incurred by the Government of India, in connexion with the African Protectorates under the Foreign Office, the amounts of which will in future be adjusted direct between India and the Protectorates.

The former amount includes a sum of 523*l.* as a credit for wear and tear of clothing (the result of a question that I raised on the subject), which, under a misapprehension, had not been claimed from the Foreign Office.

DISBURSEMENTS.

Post Office:

18. Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - - - - - £. 53,666 13*s.* 4*d.*

This charge represents an advance at the rate of 52,000*l.* for the year and an amount to raise the advances of previous years to the same proportion, the whole being subject to adjustment on the audit of an account to be furnished by the General Post Office.

Telegraph:

19. Indo-European Telegraph: Payments in respect of Revenue: Joint Purse Agreement - - - - - £. 10,332 3*s.* 11*d.*

This amount is subject to modification. A question has arisen between the Indo-European Telegraph Company and the other parties to the Joint Purse Agreement with reference to certain payments made by that Company to the Russian and Persian Governments, and charged against the Purse. The question has been referred to arbitration, and pending a decision payments to the Indo-European Company have either been withheld, or have been made only on estimates which have not yet been adjusted.

Marine:

20. Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - - - £. 100,061 9*s.* 11*d.*

The conditions under which the subsidy of 100,000*l.* is payable for this service have been fulfilled.

21. Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - £. 79,600 - -

This amount is made up as follows:—

	£.	*s.*	*d.*
Amount of subsidy for the year under the former arrangement	59,600	-	-
Balance of subsidy for the quarter to 31st March 1899, payment of which was withheld by the India Office pending an agreement - - - - - - - - - - -	14,600	-	-
Payment on account in adjustment of all outstanding claims in respect of the subsidy and of passages, leaving a balance due of 757*l.* 3*s.* 3*d.*—*see* paragraph No. 7 of this Report - -	5,400	-	-
	£. 79,600	-	-

Miscellaneous:

22. Examination Expenses and Allowances of Candidates for the Indian Civil Service - - - - - - - - £. 7,889 2*s.* 5*d.*

This is a net amount, the gross charge having been reduced by the sum of 1,016*l.* 1*s.* 7*d.* contributed by the Imperial Government as its proportionate cost of the combined examination for the Indian Civil Service, the Home Service, Class I., and the Eastern Cadetships.

Army—Effective:

23. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India for the year 1900-01 - - - - - - - - - - £. 700,000 - -

In my last Report I remarked that the advance under this head in respect of the year 1899-1900 would be dealt with in this Report, that is to say, in usual routine, on the adjustment of the charge. But in that instance the advance happened to be in excess of the correct amount, and the difference was not refunded until April 1901. The adjustment will, therefore, be shown in the next Account.

24. It may, however, be desirable that I should not omit from this Report my usual comparison of the establishment strength of the British Forces serving in India (on which the capitation rate is payable) with the actual average strength (or value received) as taken from the monthly distribution returns furnished by the Government of India.

25. The establishment strength for the year 1899-1900, according to the Army Estimates, was 73,158 officers and men, but certain units were withdrawn at different periods for service in South Africa, involving an average deduction for the year of 4,050, and so reducing the numbers upon which the capitation rate of 7*l.* 10*s.* is calculated to 69,108.

	£.	*s.*	*d.*
26. The amount of the advance for the year was- - - -	729,700	-	-
and that of the refund above referred to - - - -	148,548	-	-
	581,152	-	-
Deduct—Deferred Pay and Gratuities - - -	62,842	-	-
The equivalent of 7*l.* 10*s.* × 69,108 - - -	£. 518,310	-	-

27. The actual average strength of the British Army in India for the year, including officers on leave out of India and the Depôts of the units serving in South Africa, was 69,293. If deduction be made on account of these Depôts, which were retained in India for the convenience of the Imperial Government, it will be found that the capitation was paid on even more than the full strength of the Army in India—a factor of some importance in its relation to a question that has recently occupied the attention of Government and also of Parliament, viz., the incidence of the charge for bounty paid to soldiers in India. I am very properly precluded from commenting on that subject at present, as there appear to have been no such payments made in the year ending 31st March 1901, but I have dealt with it in an inter-departmental minute on the Accounts of the succeeding year.

28. The payment for deferred pay and gratuities is small in comparison with the amount of such claims in former years, owing to the retention of the men on service with the colours in South Africa. The charge is left for consideration in the Report of next year.

29. Furlough allowances of Officers of the Indian Service - £. 183,518 10*s.* 5*d.*

A sum of 828*l.* 7*s.* 9*d.*, included in this amount, is in respect of furlough pay in connexion with the employment of officers on Imperial Service, which, together with an admitted actual overpayment of 14*l.*, must be disallowed pending a decision on the incidence of the charge—*see* the antecedent paragraph No. 10.

30. There are also other payments under this head which must be treated as subject to adjustment on a settlement of the question.

31. Furlough allowances of Officers of British Regiments serving in India - - - - - - - - - £. 49,262 12*s.* 9*d.*

Besides actual overpayments aggregating 268*l.* 6*s.* 1*d.*, expenditure has been incurred under this head to an amount of 2,863*l.* 11*s.* 0*d.* in connexion with the

interchange of officers between England and India, necessitated by the raising of new units, as alluded to in paragraph No. 33.

The sum disallowed in the penultimate paragraph of this Report is therefore stated to be 3,131*l.* 17*s.* 1*d.*

32. Indian Troop Service - - - - - - - - - £. 86,285 13*s.* 2*d.*

The greatly diminished amount above recorded is accounted for in two ways, viz., (1) by the practical suspension of the service owing to the War in South Africa, and (2) by the transfer of a considerable portion of the expense from the Home charges to the Accounts of the Government of India, in consequence of the engagement of a large proportion of the transports in India instead of in this country. A comparison of Appendix No. 6, attached to this Account, with the corresponding document for 1899-1900 will show that, while the expenditure in England was some 44,500*l.* less, in India it was 54,700*l.* more, than in the preceding year.

33. Passage of Officers and others not charged to Indian Troop Service - - - - - - - - - - - £. 24,670 11*s.* 11*d.*

In continuation of the remarks under paragraph No. 25 of my last Report, in which I disallowed a sum of 475*l.* for the passages of a number of officers who went to India in succession to an equal number withdrawn from the Indian Establishment for special service in South Africa, or otherwise for the convenience of the Imperial Government, I have now to report that I have raised a similar question in regard to the interchange of officers and men between England and India in connexion with the formation of the new units in this country; and that the War Office have agreed that no charges so involved should be borne by India.

Under this head of the Account I have therefore to disallow the sum of 4,744*l.* 8*s.* 8*d.*, a portion of which, amounting to 2,781*l.* 2*s.* 0*d.*, has been admitted and paid, but not within the year ending 31st March 1901—*see* paragraph No. 42.

34. The Government of India, moreover, has been instructed to debit the War Office with the cost of any such passages as those above referred to, which have been paid for in India.

35. Stores for India: Ordnance and Miscellaneous - - - £. 673,008 17*s.* 11*d.*

In this amount there is an admitted erroneous payment to the War Office of 644*l.* 4*s.* 11*d.* on account of the replacement of some friction tubes, which must be disallowed. There are also two other outstanding questions under the above head, having reference to the Vocabulary rates charged for stores.

36. Stores for India: North-Western Frontier Military Operations - - - - - - - - - - £. 610 7*s.* 1*d.*

This, it will be observed, is the only remaining head under which the replacement of stores issued for the several Frontier Expeditions is charged. The expenditure was for gun-cotton and other Ordnance stores, on which an overpayment of 3*l.* 17*s.* 4*d.* will be found to be disallowed in paragraph No. 42.

Army—Non-Effective:

37. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces for Service in India for the year 1900-01 - - - - -

	£.	*s.*	*d.*
	568,881	–	–
Less—Refund of overpayment for the year 1899-1900 -	15,646	–	–
	£. 553,235	–	–

The sum of 568,881*l.* is an advance subject to adjustment. By deducting the refund of 15,646*l.* from the advance of 546,825*l.* made in the preceding year, the actual payment for 1899-1900 is arrived at, viz., 531,179*l.*, which is certified to be the net charge against India in that year for Retired Pay and Pensions granted since 1st April 1884, payable by the Imperial Exchequer.

38. Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty - - - - £. 10,856 13*s.* 4*d.*

The sum of 126*l.* 13*s.* 4*d.* being in respect of pension to the families of two officers who were killed in South Africa is included in the list of disallowances, pending a decision on the whole question referred to in paragraph No. 12 of this Report.

39. Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - - - - £. 63,540 13*s.* 4*d.*

This amount includes a pension paid to a widow who had become disqualified through the acquisition of property. An amended form of declaration has been

issued to provide against such contingencies in future; and in this instance the sum of 263*l.* 9*s.* 5*d.*, overpaid during a period of four years, is in course of recovery by quarterly deductions from another pension payable to the same lady.

Special Defence Works: Aden:

40. Portion chargeable against Indian Revenues of the cost of Stores supplied in previous years now brought to charge in the final settlement with the Imperial Government - £. 6,600 12*s.* 9*d.*

This is the closing entry of a long outstanding account. The expenditure has from the commencement been carried to a kind of running account, which made it difficult to formulate a report on any particular interim payment.

The Aden Defence Works seem to have been initiated in the year 1884 by the War Office, on the recommendation of the Inspector-General of Fortifications, on the Report of a Royal Commission, dated 22nd July 1882; and, as regards the original estimates, it was proposed by that Department that the expense should be equally divided between India and Great Britain.

As the estimates of the expenditure rose this arrangement was at the instance of the War Office gradually modified, with the ultimate result that India has borne the whole cost of the barracks, the whole cost of the original supply of ammunition, the whole cost of stores, more than the full moiety of the cost of works, and, by the final adjustment involved in the above payment, more than her agreed-upon liability for armament.

The recommendation of the Royal Commission on the administration of the expenditure of India (*see* Final Report, dated 6th April 1900) that, in view of the equality of the interests of the Imperial and Indian Governments, the United Kingdom should bear one-half of the annual cost of the Aden garrison, seems equally applicable to the expenditure necessary for putting it in a state of defence, and to justify the spirit of the original arrangement, which has been so widely departed from, and to which therefore I deem it necessary to call attention.

Deposits and Advances:

41. Advances repayable: Expenditure in England in connexion with the Despatch of Troops to South Africa, recoverable from the Imperial Government - - - - - - £. 2,643 12*s.* 2*d.*

This amount includes a sum of 152*l.* 1*s.* 8*d*, being a gratuity to the children of an officer killed in South Africa, which, however, has not, pending a decision on the incidence of such charges (*see* paragraph No. 12), been claimed from the War Office.

42. The following is a list of the surcharges and disallowances on the Account for the year 1900–01:

Description and Amount of item in the Account.		Surcharge.	Disallowance.
RECEIPTS:—	£. s. d.	£. s. d.	£ s. d.
Superannuation Allowances, &c.:			
Bengal Military Fund - - - - - - - -	24,667 1 11	- 17 8	
Miscellaneous:			
Allowance in respect of the Assessment of Income Tax -	898 11 6	- 10 6	
Other Public Works:			
Royal Indian Engineering College - - - - -	3,360 8 1	1 7 11	
Army, Effective:			
Regimental Clothing, &c. - - - - - - - -	6,931 4 -	305 2 8	
Passage of Officers and Troops - - - - - -	128 12 -	10 10 -	
DISBURSEMENTS:—			
Civil Furlough and Absentee Allowances:			
Indian Civil Service - - - - - - - - -	111,470 5 6		- 12 9
Superannuation Allowances, &c:			
Uncovenanted Service of India - - - - - -	325,327 13 11		- 11 2
Stationery and Printing:			
Stationery, &c. for India Office - - - - - -	5,554 19 11		- 15 -
Army, Effective:			
Furlough Allowances of Officers of the Indian Service -	183,518 10 5		842 7 9
" " " of British Regiments -	49,262 12 9		3,131 17 1
Passage of Officers and Troops - - - - - -	24,670 11 11		4,744 8 8
Military Officers under technical instruction - - -	1,945 13 5		83 18 10
" " studying the Russian language - -	3,328 9 8		411 18 5
Other Miscellaneous expenditure - - - - -	1,253 14 5		- 3 6
Stores for India: Clothing - - - - - - -	229,746 10 8		485 5 -
" " Ordnance and Miscellaneous - - -	673,008 17 11		644 4 11
" " North-Western Frontier - - -	610 7 1		3 17 4
Army, Non-effective:			
Pay and Pensions of Officers of the Indian Service - -	1,687,397 17 9		- 3 4
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty - - -	10,856 13 4		126 13 4
		318 8 9	10,476 17 1

	£.	s.	d.
43. To the Balance, as shown in the present Account, the following sums will have to be added :—	4,091,926	4	1

	£.	s.	d.	£.	s.	d.
Surcharges on previous Account	1,481	14	11			
Ditto - present Account	318	8	9			
Disallowances on previous Account	7,181	18	–			
Ditto - present Account	10,476	17	1			
				19,458	18	9
				£. 4,111,385	2	10

India Audit Office,
10 May 1902.

Wm. Godsell, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS, from 1st April 1900 to 31st March 1901; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. As regards the packing accounts reported last year as outstanding, 22 have been received in respect of the year 1898–99, and 52 in respect of the year 1899–1900; leaving 103 and 87, respectively, still unaccounted for.

2. The number of packing accounts sent to India in the year 1900–01 was 4,429, and of these 191 were not returned.

3. A few questions in connexion with these accounts are still the subject of correspondence.

India Audit Office,
10 May 1902.

Wm. Godsell, Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1900–01 for Stores procured for Shipment to India, &c.

	Stores.	Freight.	TOTAL.
Expenditure charged against Revenue:	£. s. d.	£. s. d.	£. s. d.
Land Revenue	4 10 3	– 4 3	4 14 6
Opium	1,628 2 8	143 5 2	1,771 7 10
Salt	416 14 11	16 6 8	433 1 7
Stamps	28,541 6 3	210 17 4	28,752 3 7
Excise	56 18 9	– 14 1	57 12 10
Customs	96 15 4	2 14 7	99 9 11
Forest	571 11 6	33 13 10	605 5 4
Post Office	42,338 5 6	1,172 7 9	43,510 13 3
Telegraph:			
Telegraph Lines in India	144,968 9 2	7,455 2 11	152,423 12 1
*Indo-European Telegraph	10,081 12 6	1,085 13 8	11,167 6 2
Mint	11,572 14 –	1,296 7 11	12,869 1 11
General Administration	21,224 12 8	261 2 –	21,485 14 8
Law and Justice	– 1 4	– – 6	– 1 10
Marine:			
Coal	1,767 11 6	1,581 5 4	164,908 11 2
Miscellaneous	159,423 4 5	2,136 9 11	
Political	156 19 5	18 10 1	175 9 6
Scientific and other Minor Departments	13,935 13 3	268 3 5	14,203 16 8
Stationery and Printing	60,146 2 4	1,649 12 3	61,795 14 7
Famine Relief and Insurance	7,421 18 4	214 11 6	7,636 9 10
Irrigation: Minor Works and Navigation	636 4 9	5 12 2	641 16 11
Other Public Works:			
Military Works	37,868 8 11	3,188 1 7	41,056 10 6
Civil Works and Miscellaneous Services	4,023 9 8	241 2 11	4,264 12 7
Army:			
Clothing for European Troops	169,994 17 7	1,860 – 5	229,746 10 8
Ditto, taken to India with Troops	15,455 7 5	—	
Ditto, for Native Troops	42,045 17 2	390 8 1	
Ordnance and Miscellaneous	659,884 18 7	12,656 4 6	673,008 17 11
Ditto, Arms, &c. taken to India with Troops	467 14 10	—	
Medical	31,744 5 2	1,131 1 2	32,875 6 4
Commissariat	51,493 11 1	1,038 14 9	52,532 5 10
North-Western Frontier Military Operations	609 16 11	– 10 2	610 7 1
Special Defence Works:			
India	108 3 11	154 13 4	262 17 3
Aden (portion chargeable against Indian Revenues)	6,600 12 9	—	6,600 12 9
£.	1,525,286 12 10	38,213 12 3	1,563,500 5 1
Expenditure not charged to Revenue:			
State Railways	602,749 7 11	36,580 9 10	639,329 17 9
Irrigation Works	7,077 3 –	799 17 1	7,877 – 1
Advances Repayable:			
In connexion with the China Expeditionary Force, recoverable from the Imperial Government	382,935 11 5	19,425 11 6	402,361 2 11
In connexion with the Despatch of Troops from India to South Africa, recoverable from the Imperial Government	14 3 4	34 19 1	49 2 5
Remittance Account:			
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	111,857 – 7	11,543 17 4	257,535 6 6
Other Stores	125,437 12 3	8,696 16 4	
TOTAL £.	2,755,357 11 4	115,295 3 5	2,870,652 14 9

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

No. 5.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1901.

NET EXPENDITURE:				£.	s. d.
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c.				9,711	6 7
Steward's Salary, Wages of Servants, Expenses of Laundry, &c.				2,822	8 7
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c.				3,045	12 11
Lights, Fuel, and other House Articles				1,604	1 –
Provisions, Wines, &c.				4,631	15 1
Advertisements, Postage, Travelling Expenses, &c.				407	15 9
Library, Laboratory, Workshops, &c., Expenses of Students visiting Works and Forests, Continental Tour of Forest Students, &c.				1,497	14 7
Garden, Farm, and Dairy				197	9 8
EXPENDITURE:					
Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses; and Continental Tour of Forest Students (page 15)	£. 27,278	s. 11	d. 3		
Less,—				25,918	3 2
Receipts for testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4)	3,360	8	1		
RECEIPTS:					
Fees and Caution Money received from Students (page 4)	23,354	–	–		
Less,—				23,133	– 4
Refund of Caution Money (page 15)	220	19	8		
Net Expenditure, excluding Interest on Capital Outlay			£.	785	2 10

Cost of alterations and additions to the College Buildings, &c. (page 15) £7,323 12s. 2d.

A. G. Scott, Accountant General.

No. 6.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE, from 1st April 1900 to 31st March 1901.

					£.	s.	d.
1. Capital Charges of the Service						—	
2. Salaries of Establishments in England and India						4,075	15 3
3. Hire and Fittings of Transports						80,878	18 –
4. Coal						19,502	15 1
5. Mess of Officers						2,861	19 –
6. Provisions and Stores for Troops and Horses						6,686	1 –
7. Miscellaneous Charges						3,152	15 11
8. Suez Canal Transit Charges						14,004	5 3
9. Miscellaneous Expenses						594	17 8
10. Conveyance in other than Hired Transports.		£.	s.	d.			
	Troops on Freight, &c.:— "Shanghai," "Sicilia," "Sutlej," "Shannon," "Clyde"	21,446	14	6			
	Miscellaneous Steamers	2,508	10	6			
	Royal Indian Marine Ships:— "Clive": Coal, Messing, Provisions, and Canal Charges, &c.	3,403	3	2			
	"Hardinge": Provisions, &c.	1,363	9	4			
	Miscellaneous	12	18	9			
					28,734	16	3
					160,492	3	5
Deduct, –							
Receipts from the Imperial Government for employment of the hired Transports, and for Wear and Tear of Stores on Imperial Service					449	3	8
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers, and for Rum Rations issued to Troops					630	7	4
Proceeds of Sale of Old and Unserviceable Stores; and recoveries for losses or damage of Stores					932	8	6
					2,011	19	6
				£.	158,480	3	11
Net Expenditure in England, as shown in the Home Accounts:—		£.	s.	d.			
Disbursements (page 15)		86,285	13	2			
Receipts (page 6)		7,439	1	6			
					78,846	11	8
Net Expenditure in India, the rupee equivalent of which is shown in the Finance and Revenue Accounts:—							
Disbursements (page 207, Rs. 12,17,796)		81,186	8	9			
Receipts (page 200, Rs. 23,292)		1,552	16	6			
					79,633	12	3
				£.	158,480	3	11

Admiralty, 26 November 1901.

G. T. H. Boyes,
Director of Transports.

No. 7.

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1900-01. Budget Estimate, March 1900.	1900-01. Account.	Increase.	Decrease.	
REVENUE:					
INTEREST:	£.	£.	£.	£.	
Interest realised from Investment of Cash Balance, &c.	10,000	56,392	46,392	—	1
TELEGRAPH:					
Indo-European Telegraph:					
Message Revenue	4,200	9,601	5,401	—	2
Miscellaneous Receipts	—	1,013	1,013	—	3
MINT:					
Proceeds of sale of Indian Coins, sent to this Country for Assay	—	26	26	—	4
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	1,500	1,487	—	13	5
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of Books, Maps, &c.	300	425	125	—	6
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	14,000	13,308	—	692	7
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	69,000	67,120	—	1,880	8
Subscriptions towards Indian Civil Service Family Pensions	4,000	3,842	—	158	9
MISCELLANEOUS:					
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items	2,500	3,382	882	—	10
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of Premises occupied by the Company	200	230	30	—	11
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of *surplus profits*	1,000	1,591	591	—	12
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c.	27,300	26,714	—	586	13
ARMY:					
Effective.					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c.	25,000	16,152	—	8,848	14
Non-Effective.					
Subscriptions towards Indian Military Service Family Pensions	18,500	16,793	—	1,707	15
TOTAL RECEIPTS ON ACCOUNT OF REVENUE, carried forward £.	177,500	218,076			

- - - - - - - - No. 7.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1900-01.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The sums available for investment were larger, and the rate of interest obtained during a portion of the year was much higher, than was estimated.
2	Chiefly due to an increase in Trans-Indian traffic, the Eastern Telegraph Company handing over a large number of messages in London, thereby changing expected payments to the Indo-European Telegraph Company into receipts from that Company.
3	Sale proceeds of Cable Core returned to this country.
7	The liabilities of the Regular Widows' Fund during the year 1899-1900 being less than was expected, a smaller portion of the invested capital of that Fund was sold this year under the Act of 1897.
8	The decrease occurred in the receipts on account of the Military Funds.
12	The Government share of surplus profits for the year 1899 exceeded the amount estimated.
13	There was a decrease of 846*l.* in Fees from Students, but an increase of 260*l.* in the receipts for testing-work done in the College Laboratories, &c.
14	There was a decrease of 16,757*l.* in the value of articles in possession of Regiments on their transfer from the Indian to the British Establishment, &c.; on the other hand, the Account includes 7,439*l.* in respect of the Indian Troop Service, whilst in the Budget the receipts on account of this service were deducted from payments.
15	Owing to a decrease in the number of Military Officers at home on furlough.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1900-01. Budget Estimate, March 1900.	1900-01. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Total Receipts on account of Revenue, brought forward	177,500	218,076			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
On account of Subscribed Capital	3,537,700	1,373,538	—	2,164,162	1
On account of Transfer Fees and Miscellaneous Refunds	3,000	3,185	185	—	2
	3,540,700	1,376,723			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3 per Cent. Stock—Loan issued	—	3,000,000	3,000,000	—	3
Debentures and Debenture Stock of the Great Indian Peninsula Railway Company, for which the Secretary of State incurred the liability on the purchase of their Undertaking	5,922,400	5,922,350	—	50	4
TEMPORARY DEBT INCURRED:					
Temporary Loans on security of India Bills	5,000,000	5,500,000	500,000	—	5
	10,922,400	14,422,350			
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES:					
Repayment by the Imperial Government in respect of Expenditure incurred in England in connection with the China Expeditionary Force	—	425,500	425,500	—	6
Repayment by the Imperial Government of Expenditure in England in connection with the Despatch of Troops to South Africa	2,500	5,075	2,575	—	7
Portion of Expenditure in England during previous years described as recoverable from the Imperial Government on account of Defence Works at Aden, now charged against Indian Revenues in the final settlement with that Government	—	5,787	5,787	—	8
MISCELLANEOUS DEPOSITS:					
Unclaimed Interest repaid by the Great Indian Peninsula Railway Company in consequence of the purchase of the Undertaking by the State	—	4,163	4,163	—	9
	2,500	440,525			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by His Majesty's Treasury and other Public Departments, in respect of					
Expenditure incurred in India in connection with the China Expeditionary Force	—	2,090,000	2,090,000	—	10
Disbursements in India in connection with the War in South Africa	—	854	854	—	11
Expenses attending the employment of Indian Native Troops sent to Mombassa	1,000	24,520	23,520	—	12
Advances in India on account of Emigration of Coolies, Chelsea Outpensioners paid in India, Supplies to His Majesty's Ships on the East India Station, &c.	126,000	172,608	46,608	—	13
Estates remitted from India by Administrators General by means of Bills on London	26,400	13,054	—	13,346	14
East Indian Railway Company:					
On account of Debenture Stock	2,199,700	1,791,265	—	408,435	15
Transfer Fees and Miscellaneous Refunds	1,000	1,980	980	—	16
South Indian Railway Company:					
On account of Debentures	50,000	250,000	200,000	—	17
Transfer Fees and Miscellaneous Refunds	400	385	—	15	18
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds	600	1,058	458	—	19
Great Indian Peninsula Railway Company: Ditto, ditto (after date of purchase of the Undertaking)	—	81	81	—	20
Miscellaneous Receipts	6,500	10,087	3,587	—	21
Gold received from India: net sale proceeds	—	3,967,362	3,967,362	—	22
Release of Gold held in this Country as a reserve to secure the payment of Currency Notes issued in India	500,000	1,600,000	1,100,000	—	23
Bills of Exchange and Telegraphic Transfers on India	16,440,000	13,300,277	—	3,139,723	24
	19,351,600	23,223,531			
Total Receipts £.	33,994,700	39,681,205			

of the Home Treasury of the Government of *India*, for the Year 1900-01—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

		£.	£.
1	The decrease is thus accounted for :—		
	Receipts on account of Capital :		
	Bengal Central Railway Company, less by	20,000	
	Bengal-Nagpur Railway Company, less by	45,000	
	Indian Midland Railway Company, less by	370,000	
	Bombay Baroda and Central India Railway Company, less by	112,000	
	Madras Railway Company, less by	20,800	
	Deduct—	567,800	
	Burma Railways Company, more by	38	
			567,762
	Debentures renewed instead of being replaced by fresh Capital :		
	Bengal-Nagpur Railway Company	155,000	
	Indian Midland Railway Company	1,000,000	
	Bombay Baroda and Central India Railway Company	120,000	
	Madras Railway Company	321,400	
			1,596,400
			£2,164,162
3	This Stock was issued owing to the reduction of Bills on India, rendered necessary through the diminution of the balances by famine and advances to Native States.		
5	Owing to India Bills being issued for six instead of twelve months, involving a second issue within the year to replace them. (See Temporary Debt discharged.)		
6, 7	Exceptional receipts.		
8	See Charges against the Revenues under "Special Defence Works, Aden."		
9	Provided for in Clause 64 of the Great Indian Peninsula Railway Purchase Act, 1900.		
10, 11	Exceptional receipts.		
12	Claims were received from India for the larger amount.		
13	There were increases in almost all the accounts included under this head.		
14	The receipts were less than the average of recent years.		
15	The East Indian Railway Company issued 2,500,000*l.* Debenture Stock within the year, of which 603,810*l.* was in exchange for 573,700*l.* Debentures which fell due in February 1901. This left 1,896,190*l.* for cash subscription, which was issued at a discount of about 5 per cent.		
17	The South Indian Railway Company issued 250,000*l.* Debentures to meet expenditure on the Madura-Pamban and Tinnevelly-Quilon Railways.		
21	The Account includes exceptional receipts for remittance to India.		
22, 23	Towards meeting the cost of silver purchased for coinage.		
24	This reduction in Bills was mainly met by the issue of 3,000,000*l.* India 3 per Cent. Stock. (See Permanent Debt Incurred.)		

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS. **EXPENDITURE:**	1900-01. Budget Estimate, March 1900.	1900-01. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
LAND REVENUE:					
Law Charges in connection with Appeals from India	500	171	—	329	1
Stores for India	100	5	—	95	2
OPIUM: Stores for India	1,600	1,771	171	—	3
SALT: Stores for India	200	433	233	—	4
STAMPS: Stores for India	25,300	28,752	3,452	—	5
EXCISE: Stores for India	—	58	58	—	6
CUSTOMS:					
Stores for India	100	99	—	1	7
Other Payments	—	26	26	—	8
FOREST:					
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	1,200	1,230	30	—	9
Stores for India	7,800	605	—	7,195	10
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,862,700	2,936,476	73,776	—	11
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	18,900	18,865	—	35	12
Discount on the issue of 3,000,000*l.* India 3 per Cent. Stock	—	143,008	143,008	—	13
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India	100	226	126	—	14
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	48,000	53,667	5,667	—	15
Miscellaneous Payments	—	142	142	—	16
Stores for India	52,700	43,511	—	9,189	17
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	43,500	27,897	—	15,603	18
Other Payments	22,600	13,375	—	9,225	19
Red Sea and India Telegraph	18,000	18,027	27	—	20
Zanzibar-Mauritius Cable: Subsidy to the Eastern Telegraph Company	10,000	10,000	—	—	21
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	4,500	4,907	407	—	22
Telegraph Lines in India: Stores for India	146,000	152,423	6,423	—	23
MINT:					
Stores for India	2,900	12,869	9,969	—	24
Other Payments	—	171	171	—	25
GENERAL ADMINISTRATION:					
Home Establishment, &c.	228,600	230,783	2,183	—	26
Payments on account of Administration in India	2,600	2,927	327	—	27
Stores for India	23,000	21,486	—	1,514	28
LAW AND JUSTICE:					
Stores for India	200	—	—	200	29
Other Payments	500	261	—	239	30
POLICE: Passage to India of Assistant Superintendents on appointment, &c.	600	1,245	645	—	31
MARINE:					
Contribution towards the Expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,200	100,061	—	139	32
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	59,600	79,600	20,000	—	33
Sundry items	3,000	7,453	4,453	—	34
Stores for India	178,300	164,909	—	13,391	35
EDUCATION: Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.	1,600	2,708	1,108	—	36
ECCLESIASTICAL: Passage to India of Chaplains on appointment	300	753	453	—	37
MEDICAL:					
Maintenance of Lunatics	5,100	4,607	—	493	38
Pay, Passage, &c., of Medical Officers and Lady Nurses in connection with the Plague, &c.	5,100	615	—	4,485	39
POLITICAL:					
Mission to the Court of Persia	7,000	7,000	—	—	40
His Majesty's Establishments in China	12,500	12,500	—	—	41
Sundry items	4,300	5,068	768	—	42
Stores for India	200	175	—	25	43
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India	11,800	14,204	2,404	—	44
Other Payments	14,500	26,903	12,403	—	45
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	10,400	19,775	9,375	—	46
Members of the Bengal Nizamut Family	1,000	1,030	30	—	47
Carried forward £.	3,937,100	4,172,777			

of the Home Treasury of the Government of *India*, for the Year 1900-01—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
3 4 5 6	The demands were larger than was indicated in the estimates received from India.
10	The demands were smaller than was indicated in the estimates received from India.
11	There was an increase of 45,000*l.* in interest on India 3 per Cent. Stock, being a half-year's interest on 3,000,000*l.* Stock issued in August 1900; there was also an increase of 38,829*l.* in interest on India Bills, partly owing to some of the Bills being issued for six months, and replaced within the year by Bills for twelve months, involving a charge of interest for 18 months, and partly owing to the rate of interest being much higher than was estimated. On the other hand, 10,000*l.* was included in the Budget Estimate for interest on temporary loans from the Bank of England, but no such loans were required.
13	When the Budget Estimate was framed it was not intended to issue any India 3 per Cent. Stock.
	[annum, with effect from 1st February 1898.
15	The provisional contribution by India towards the cost of the Eastern Mail Service has been arranged to be 52,000*l.* per
16	Owing to the detention in this country of the Postmaster-General for Bengal on duty connected with the Mail Contract.
17	The demands were smaller than was indicated in the estimates received from India.
	[deferred in consequence of delay in the completion of the New Australasian Message Fund Agreement.
18	Partly owing to an increase in Trans-Indian traffic (*see* explanation under receipts); and partly to payments having been
19	The decrease occurred in the payments for Stores in consequence of a part of the cost of the Central Persian Line being deferred until next year.
23	The demands were larger than was indicated in the estimates received from India.
23	The demands were larger than was indicated in the estimates received from India.
24	Due to unforeseen demands.
25	Mainly consists of expenses incurred in ascertaining the suitability of the Mint at Bombay for the coinage of gold.
26	The increase is more than accounted for in Management of Debt, owing to the issue of India 3 per Cent. Stock.
27	The Account includes 528*l.* paid to the Bank of England in connection with gold held in this country on account of Currency Reserve.
28	The demands were smaller than was indicated in the estimates received from India.
30	In the Budget Estimate provision was made for outfit allowance for one Judge, but no Judge went to India during the year.
31	The Account includes 433*l.* for 15,000 copies of Henry's Handbook of Instructions for the *Classification of Finger Impressions*; and 15 Police Officers went to India, instead of 10 included in the Budget Estimate.
33	The subsidy was increased from 59,600*l.* to 61,600*l.* a year with effect from 1st April 1898. 20,000*l.* was paid on account in 1900-01, including the last Quarter of 1898-99, which had been withheld pending a settlement of the question of *casualty* passages. The India Office had understood that the enhancement of the subsidy would cover these, but the Admiralty maintained the contrary, and their view has now been accepted.
34	The Account includes 5,650*l.* cost of alterations to Torpedo Boat Defence Vessels, &c.
35	The demands were smaller than was indicated in the estimates received from India.
36	Mainly owing to allowances to Educational Officers on Special Duty.
37	Provision was made in the Budget Estimate for the passage of six Chaplains, but sixteen went out.
39	It was not necessary to send more doctors or nurses to India, as was estimated when the Budget was prepared.
42	Owing to the detention in this country of the Political Resident in the Persian Gulf, in connection with the traffic in Arms.
44	The demands were larger than was indicated in the estimates received from India.
45	The Account includes 11,191*l.* for expenses in connection with the Indian Section at the Paris Exhibition of 1900, and 1,393*l.* for the Expenses of the Indian Commission on Horse-breeding.
46	The Account includes a loan of 10,000*l.* in April 1900 to Prince Victor Duleep Singh, repayable from his stipend at the rate of 1,000*l.* a year.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1900–01. Budget Estimate, March 1900.	1900–01. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward	3,937,100	4,172,777			
CIVIL. FURLOUGH AND ABSENTEE ALLOWANCES	247,500	250,864	3,364	—	1
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	479,000	477,280	—	1,720	2
Indian Civil, Military, and Medical Funds, &c.	1,504,500	1,470,411	—	34,089	3
Indian Civil Service Family Pensions	4,000	3,245	—	755	4
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,000	5,555	—	445	5
Stores for India	48,900	61,795	12,895	—	6
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	11,300	14,027	2,727	—	7
Miscellaneous Charges connected with the supply of Stores to India	10,000	11,170	1,170	—	8
FAMINE RELIEF AND INSURANCE:					
Famine Relief:					
Stores for India	—	7,637	7,637	—	9
Other Payments	—	165	165	—	10
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
East Indian Railway	297,600	297,568	—	32	11
Eastern Bengal Railway	33,300	33,237	—	63	12
Scinde Punjab and Delhi Railway	155,900	155,861	—	39	13
Oude and Rohilkund Railway	322,600	322,567	—	33	14
South Indian Railway	146,600	146,635	35	—	15
Great Indian Peninsula Railway	98,000	97,962	—	38	16
State Railways—Annuities in Purchase of Railways (including Sinking Funds):					
East Indian Railway	1,184,900	1,184,884	—	16	17
Eastern Bengal Railway	122,300	122,357	57	—	18
Scinde Punjab and Delhi Railway	415,600	415,595	—	5	19
Great Indian Peninsula Railway	687,500	634,265	—	53,235	20
State Railways—Interest chargeable against Companies on Advances:					
* Bengal Central Railway	16,300	16,250	—	50	21
Bengal-Nagpur Railway	89,700	89,700	—	—	22
Indian Midland Railway	43,700	43,712	12	—	23
Southern Mahratta Railway	69,200	69,222	22	—	24
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	77,300	77,300	—	—	25
* Bengal Central Railway	17,800	17,500	—	300	26
Bengal-Nagpur Railway	228,800	228,844	44	—	27
Burma Railways	52,800	51,631	—	1,169	28
East Indian Railway	96,100	91,250	—	4,850	29
Great Indian Peninsula Railway	—	38,625	38,625	—	30
Indian Midland Railway	210,800	190,031	—	20,769	31
Southern Mahratta Railway	202,000	201,475	—	525	32
South Indian Railway	30,800	30,000	—	800	33
Guaranteed Companies—Interest	1,590,300	1,589,417	—	883	34
IRRIGATION:					
Minor Works and Navigation: Stores for India	1,100	642	—	458	35
OTHER PUBLIC WORKS:					
Military Works: Stores for India	13,400	41,057	27,657	—	36
Civil Works and Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department	57,000	51,427	—	5,573	37
Royal Indian Engineering College	28,000	34,823	6,823	—	38
Sundry items	1,500	1,771	271	—	39
Stores for India	2,100	4,265	2,165	—	40
ARMY: *Effective.*					
Payments to War Office in respect of British Forces serving in India	700,000	700,000	—	—	41
Furlough Allowances and Pay during Voyage of British Forces serving in India	108,000	50,207	—	57,793	42
Furlough Allowances of Officers of the Indian Service	230,000	183,518	—	46,482	43
Indian Troop Service	250,000	86,286	—	163,714	44
Passage of Officers and others not chargod to Indian Troop Service	19,000	24,671	5,671	—	45
Miscellaneous	22,000	20,921	—	1,079	46
Stores for India	951,400	988,773	37,373	—	47
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	569,000	553,235	—	15,765	48
Pay of Non-Effective Colonels of Royal Artillery	24,300	23,120	—	1,180	49
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,710,000	1,687,398	—	23,602	50
Miscellaneous Pensions, &c.	90,000	85,883	—	4,117	51
Indian Military Service Family Pensions	34,000	35,282	1,282	—	52
SPECIAL DEFENCE WORKS:					
India: Stores for India	—	263	263	—	53
Aden:					
Portion chargeable against Indian Revenues of the cost of Stores supplied in previous years, now brought to charge in the final settlement with the Imperial Government	—	6,601	6,601	—	54
Total Expenditure chargeable against Revenue, carried forward £.	17,249,000	17,200,957			

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

of the Home Treasury of the Government of *India*, for the Year 1900-01—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The increase occurred in the Absentee Allowances of Officers of the Uncovenanted Service.
3	The decrease occurred mainly in Civil Service Annuities and Civil Funds.
4	The payments on this account have not increased as much as was expected.
5	Mainly owing to the payments for binding being in respect of three quarters only.
6	The demands were larger than was indicated in the estimates received from India.
7	The increase occurred mainly in the payments for the Insignia of the several Indian Orders, and for the Kaisur-i-Hind Medals.
8	The Account includes 4,696*l.* in respect of Fines and Penalties incurred by Contractors in providing Stores, owing to refunds in excess of receipts to that extent. On the other hand, the payments for Stores lost in transit to India were very small.
9	Due to unforeseen demands.
10	Passage to India of Officers recalled to duty in consequence of the Famine.
20	The rate of interest to be used in calculating the Annuity was fixed at 2*l.* 17*s.* per cent., resulting in an Annuity of 1,335,564*l.*, of which 67,048*l.* was exchanged for 1,750,000*l.* Great Indian Peninsula Railway New Stock. The net Annuity is therefore 1,268,516*l.*, and the first half-yearly instalment was paid on the 1st of January 1901.
26	The Company did not raise the further Capital which was included in the Budget Estimate.
28, 29	Owing to Capital not having been raised so early as was expected.
30	This is one half year's interest at 3 per cent. on 2,575,000*l.* Great Indian Peninsula Railway New Stock, of which 1,750,000*l.* was issued in exchange for 67,048*l.* Great Indian Peninsula Railway Annuity, and 825,000*l.* in exchange for 750,000*l.* Indian Midland Railway Stock.
31	Of this decrease, 15,000*l.* is one half-year's interest on 750,000*l.* Indian Midland Railway Stock which was exchanged for 825,000*l.* Great Indian Peninsula Railway New Stock; the remainder is owing to Debenture Capital not having been raised so early as was anticipated.
32, 33, 34	Owing to Debenture Capital not having been raised so early as was anticipated.
35	The demands were smaller than was indicated in the estimates received from India.
36	The demands were larger than was indicated in the estimates received from India.
37	The decrease occurred in the Absentee Allowances of Civil Officers.
38	The Account includes 7,324*l.* for special expenditure on the College Buildings and on the Farm; on the other hand there was a decrease of 501*l.* owing to there having been a smaller number of Students at the College than was expected.
40	The demands were larger than was indicated in the estimates received from India.
42	Owing to the despatch of Troops to South Africa and the dislocation of the arrangements regarding Indian reliefs.
43	Fewer Officers were at home during the year than had been estimated.
44, 45	Owing to the despatch of Troops to South Africa, and the consequent dislocation of the arrangements regarding Indian reliefs.
46	The decrease occurred in Pay and Expenses of Military Officers under technical instruction.
47	There were increases of 25,147*l.* in Clothing, 4,078*l.* in Medical, and 31,629*l.* in Commissariat Stores; on the other hand there was a decrease of 24,091*l.* in Ordnance Stores.
48	The charge for 1899-1900 proved to be 15,646*l.* less than the Advances.
49, 50, 51	The payments on these accounts have decreased more than was expected.
52	Sufficient provision was not made for the growth of these payments.
54	Of this sum, 5,787*l.* was previously treated as "Advances Repayable." *See* Note under "Repayment of Advances."

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1900-01. Budget Estimate, March 1900.	1900-01. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Total Expenditure chargeable against Revenue, brought forward	17,249,000	17,200,957			
EXPENDITURE NOT CHARGED TO REVENUE:					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
State Railways: Stores for India, &c.	910,000	647,002	- -	262,998	1
Irrigation Works: Stores for India	3,500	7,877	4,377	—	2
	913,500	654,879			
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES:					
Great Indian Peninsula Railway: Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase of their Undertaking	5,922,400	5,922,350	—	50	3
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:					
For Discharge of Debentures	1,774,200	177,800	—	1,596,400	4
On account of Stores, Establishment Charges, &c.	1,463,600	1,146,567	—	317,033	5
	3,237,800	1,324,367			
DEBT:					
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on security of India Bills	4,500,000	5,000,000	500,000	—	6
DEPOSITS AND ADVANCES:					
ADVANCES REPAYABLE:					
Expenditure incurred in England in connection with the China Expeditionary Force, recoverable from the Imperial Government	—	419,308	419,308	—	7
Expenditure in England in connection with the Despatch of Troops to South Africa, recoverable from the Imperial Government	—	2,644	2,644	—	8
	—	421,952			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to His Majesty's Treasury and other Public Departments, on account of Postal and Money Order transactions, &c.	109,000	85,506	—	23,494	9
China Expeditionary Force: Bills drawn on London to meet expenditure incurred in India for Hire of Transports, &c.	—	694,615	694,615	—	10
War in South Africa: Bills drawn on London to meet expenditure incurred in India for Coal for Transports	—	7,474	7,474	—	11
Family Remittances, Remittances by Administrators General, &c.	104,000	75,816	—	28,184	12
East Indian Railway Company: For discharge of Debentures	599,700	26,000	—	573,700	13
East Indian Railway Company: Advances for purchase of Stores, &c.	1,000,000	840,092	—	159,908	14
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.	90,000	137,754	47,754	—	15
South Indian Railway Company: Advances for purchase of Stores, &c.	62,000	100,869	38,869	—	16
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	130,000	163,623	33,623	—	17
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c. (after date of purchase of the Undertaking)	—	184,229	184,229	—	18
Stores chargeable to Provincial and Local Funds, and to Native States	221,400	257,535	36,135	—	19
Miscellaneous Payments to be brought to charge or recovered in India	58,000	72,280	14,280	—	20
Purchase of Silver	—	5,649,924	5,649,924	—	21
Purchase of Gold to be held as a reserve to secure the payment of Currency Notes issued in India (under India Act VIII. of 1900)	—	100,000	100,000	—	22
	2,374,100	8,395,717			
Total Disbursements £.	34,196,800	38,920,222			

India Office, 12 May 1902.

of the Home Treasury of the Government of *India*, for the Year 1900-01—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The decrease was partly owing to supplies having been postponed at the request of the Government of India, and partly to delay by Contractors in the supply of stores ordered.
2	The demands were larger than was indicated in the estimates received from India.
4	This is the amount of Debentures renewed. (*See* Note against Receipts on account of Subscribed Capital.)
5	The Estimates were furnished by the Railway Companies. The decrease is to a great extent owing to the withdrawals by the Great Indian Peninsula Railway Company after the date of purchase, which were included under this head in the Budget Estimate, being now shown in the Remittance Account.
6	*See* explanation against Receipts under this head.
7 8	Exceptional payments.
9	The decrease occurred in the payments on account of Indian Money Orders.
10 11	Exceptional payments.
12	The decrease occurred in payment of Remittances by Administrators-General.
13	This is the amount of Debentures converted into Debenture Stock. (*See* Note against Receipts under this head.)
14 15 16 17	The Estimates were furnished by the several Railway Companies concerned.
18	*See* Note against "Payments to Railway Companies on Capital Account."
19	The demands were larger than was indicated in the estimates received from India.
20	Mainly owing to the payments in this Country in connection with the employment of the R.I.M.S. "Clive," and other vessels in
21	For coinage. [the transport of Troops, being charged under this head.
22	Released within the year towards meeting the cost of silver for coinage. (*See* Receipts.)

Henry Waterfield, Financial Secretary.

No. 8. - - - - - - - -

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.			£.
REVENUE:			
INTEREST:			
Interest realised from investment of Cash Balance, &c. - - - - - - - - - - - -			77,151
TELEGRAPH:		£	
Indo-European Telegraph:			
Message Revenue - - - - - - - - - - - - - - -		7,634	
Miscellaneous Receipts - - - - - - - - - - - - - -		851	
			8,485
MINT:			
Proceeds of sale of Indian Coins sent to this Country for Assay, &c. - - - - - - - - -			41
MEDICAL:			
Pensions, &c., of Lunatics appropriated to their maintenance - - - - - - - - - -			1,373
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale proceeds of Books, Maps, &c. - - - - - - - - - - - - - - -			442
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:		£.	
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund - - - - - - -		13,572	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund -		63,234	
Subscriptions towards Indian Civil Service Family Pensions - - - - - - - -		4,944	
			81,750
MISCELLANEOUS:			
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items - - - - -			11,239
RAILWAYS:			
STATE RAILWAYS:	£.	£.	
East Indian Railway: Rent of Premises occupied by the Company - -	230		
Indian Midland Railway: Proportion of the Company's share of Surplus Profits due to the Secretary of State - - - - - - - - - -	3,000		
		3,230	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits - - - -		1,361	
			4,591
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College: Fees from Students, &c. - - - - - - - - - -			28,649
ARMY:			
Effective.			
Contribution by the Imperial Government in respect of	£.	£.	
Cost of the Transport of Troops - - - - - - - - -	130,000		
Military Charges for Aden - - - - - - - - - -	100,000		
		230,000	
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service; Recoveries on account of Messing, &c. - - -		19,198	
Non-effective.		249,198	
Subscriptions towards Indian Military Service Family Pensions - - - - - -		21,278	
			270,476
Carried forward - - - £.			484,197

* This is an Account subject to audit, and to the final adjustment of the accounts of sub-accountants.

No. 8.

TREASURY of the GOVERNMENT of *India*, from 1st April 1901 to 31st March 1902.

DISBURSEMENTS.

EXPENDITURE:

			£.
LAND REVENUE:			
Law Charges in connection with Appeals from India			670
OPIUM:			
Stores for India			1,935
SALT:			
Stores for India			851
STAMPS:			
Stores for India			29,567
EXCISE:			
Stores for India			30
CUSTOMS:			
Stores for India			160
FOREST:			
Expenses in connection with Candidates for the Indian Forest Department, passage to India on appointment, &c.		£. 1,255	
Stores for India		2,944	
			4,199
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):			
Interest on Loans contracted in England		* 2,946,467	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised		19,481	
Discount on the issue and sales of 2,009,500*l.* India 3 per Cent. Stock		37,778	
			3,003,726
INTEREST ON OTHER OBLIGATIONS:			
Interest on Deposits in Regimental Savings Banks of men returned from India			56
POST OFFICE:		£.	
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		52,000	
Miscellaneous payments		140	
		52,140	
Stores for India		42,937	
			95 077
TELEGRAPH:			
Indo-European Telegraph:	£.		
Payments in respect of Revenue	54,308		
Other Payments	56,985	£. 111,293	
Red Sea and India Telegraph		18,027	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses		3,467	
		132,787	
Telegraph Lines in India—Stores for India		162,612	
			295,399
MINT:			
Stores for India		12,535	
Other Payments		34	
			12,569
GENERAL ADMINISTRATION:			
Home Establishment, &c.		229,834	
Payments on account of Administration in India		1,425	
		231,259	
Stores for India		27,862	
			259,121
LAW AND JUSTICE:			
Stores for India		813	
Other Payments		504	
			1,317
POLICE:			
Passage to India of Assistant Superintendents on appointment, &c.			994
Carried forward		£.	3,705,671

* Total Interest on Loans contracted in England is charged as follows:—

	£.	£.	£.
Under Interest on Ordinary Debt (as above)			2,946,467
Under Railway Revenue Account (page 47):			
State Railways—Interest on Debt	1,147,748		
Deduct—Oude and Rohilkund Railway Discount Sinking Fund	2,567		
		1,145,181	
State Railways—Interest chargeable against Companies on Advances		218,884	
			1,364,065
		£.	4,310,532

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	484,197

RECEIPTS—*continued.*

Carried forward - - - £.	484,197

of the Government of *India*, from 1st April 1901 to 31st March 1902—*continued*.

		£.
Brought forward		3,705,671
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
MARINE:	£.	
Contribution towards the Expenses of His Majesty's Ships employed in the Indian Seas, &c.	107,333	
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	62,357	
Sundry items	3,612	
	173,502	
Stores for India	140,980	314,482
EDUCATION:		
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.		2,734
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment		499
MEDICAL:	£.	
Maintenance of Lunatics	4,398	
Pay, passage, &c., of Medical Officers and Lady Nurses in connection with the Plague, &c.	488	4,886
POLITICAL:		
Contribution towards the Mission to the Court of Persia, and Minor Consulates	6,000	
Sundry items	886	
	6,886	
Stores for India	142	7,028
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Stores for India	9,075	
Other Payments	22,089	31,164
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,692	
Members of the Bengal Nizamut Family	1,030	10,722
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		251,859
SUPERANNUATION ALLOWANCES AND PENSIONS:	£.	
General	500,210	
Annuities, Pensions, and Allowances, payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,471,771	
Indian Civil Service Family Pensions	4,724	1,976,705
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,859	
Stores for India	90,284	97,143
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	12,948	
Miscellaneous Charges connected with the supply of Stores to India	7,233	20,181
FAMINE RELIEF AND INSURANCE:		
Famine Relief: Passage to India of Officers recalled to duty	118	
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:	£.	
Stores for India	3,305	
Miscellaneous Payments	1,553	
	4,858	4,976
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—INTEREST ON DEBT:		
East Indian Railway	295,154	
Eastern Bengal Railway	33,061	
Scinde Punjab and Delhi Railway	154,406	
Oude and Rohilkund Railway	322,567	
South Indian Railway	146,635	
Great Indian Peninsula Railway	195,925	
	1,147,748	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):		
East Indian Railway	1,187,274	
Eastern Bengal Railway	122,533	
Scinde Punjab and Delhi Railway	419,374	
Great Indian Peninsula Railway	1,268,578	
	2,997,759	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
* Bengal Central Railway	16,250	
Bengal-Nagpur Railway	89,700	
Indian Midland Railway	43,712	
Southern Mahratta Railway	69,222	
	218,884	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Assam-Bengal Railway	87,100	
* Bengal Central Railway	17,500	
Bengal-Nagpur Railway	238,755	
Burma Railways	52,498	
East Indian Railway	128,758	
Great Indian Peninsula Railway	77,250	
Indian Midland Railway	195,548	
Southern Mahratta Railway	203,043	
South Indian Railway	41,986	
	1,042,438	
GUARANTEED COMPANIES—INTEREST	1,009,544	6,416,373
Carried forward	£	12,844,423

Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Compa

No. 8.—Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.
	Brought forward - - -	484,197
Receipts—*continued.*		
Total Receipts on account of Revenue - - - £.		484,197
	Carried forward - - - £.	484,197

of the Government of *India*, from 1st April 1901 to 31st March 1902—*continued*.

			£.
		Brought forward - - -	12,844,423
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
IRRIGATION:			
MINOR WORKS AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - - -			1,442
OTHER PUBLIC WORKS:			
MILITARY WORKS:		£.	
Stores for India - - - - - - - - - - - - - - -		34,612	
CIVIL WORKS AND MISCELLANEOUS SERVICES:	£.		
Furlough Pay and Allowances of Officers in the Public Works Department	51,187		
Royal Indian Engineering College - - - - - - - - -	42,714		
Sundry items - - - - - - - - - - - - -	1,672		
	95,573		
Stores for India - - - - - - - - - - - - -	9,570		
		105,143	
			139,755
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India - -	64,010		
Furlough Allowances and Pay during Voyage of British Forces serving in India	95,343		
Furlough Allowances of Officers of the Indian Service - - - - - -	216,684		
Indian Troop Service - - - - - - - - - - - - -	196,521		
Passage of Officers and others not charged to Indian Troop Service - - -	7,966		
Miscellaneous - - - - - - - - - - - - -	24,707		
	605,231		
Stores for India - - - - - - - - - - - - -	1,428,446		
		2,033,677	
Non-effective.			
Payments to War Office for Retired Pay, &c., of British Forces, for service in India - - - - - - - - - - - - - - -	554,562		
Pay of Non-effective Colonels of Royal Artillery - - - - - - -	22,479		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service -	1,650,539		
Miscellaneous Pensions, &c. - - - - - - - - - - - -	83,216		
Indian Military Service Family Pensions - - - - - - - -	39,706		
		2,350,502	
			4,384,179
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £.			17,369,799

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:	£.	£.	
STATE RAILWAYS:			
Stores for India - - - - - - - - - - - - -	843,813		
Salary and Expenses of Consulting Engineer and Staff, &c. - - -	9,388		
		853,201	
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - - -		7,317	
			860,518
Carried forward - - - £.			18,230,317

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

			£.
		Brought forward - - -	484,197
RECEIPTS—*continued.*			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES*:		£.	
ON ACCOUNT OF SUBSCRIBED CAPITAL - - - - - - - - - - -		2,259,699	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS - - - - -		7,921	
			2,267,620
DEBT:			
PERMANENT DEBT INCURRED:			
India 3 per Cent. Stock issued and sold - - - - - - - - - - -		2,009,500	
TEMPORARY DEBT INCURRED:			
Temporary Loans on security of India Bills - - - - - - - - - -		4,000,000	
			6,009,500
DEPOSITS AND ADVANCES:			
REPAYMENT OF ADVANCES:			
Repayment by the Imperial Government of Expenditure incurred in England in connection with the China Expeditionary Force - - - - - - - - - -		70,489	
Repayment by the Imperial Government of Expenditure in England in connection with the Despatch of Troops to South Africa - - - - - - - - - - -		2,373	
		72,862	
MISCELLANEOUS DEPOSITS:			
Gold Reserve Fund:	£		
Net sale proceeds of Gold received from India, and dividends on investments	1,515,152		
Bills of Exchange and Telegraphic Transfers on India - - - - -	1,939,093		
		3,454,245	
			3,527,107
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Repayments by His Majesty's Treasury and other Public Departments, in respect of	£.		
Expenditure incurred in India in connection with the China Expeditionary Force	1,427,286		
Disbursements in India in connection with the War in South Africa - - -	522,627		
Expenses attending the Employment of Indian Native Troops at Suakin -	187		
Advances in India on account of Emigration of Coolies, Chelsea Out-Pensioners paid in India, Supplies to His Majesty's Ships on the East India Station, &c.	302,107		
		2,252,207	
Estates remitted from India by Administrators General by means of Bills on London - - -		10,183	
East Indian Railway Company:	£.		
On account of Debenture Stock - - - - - - - - - -	10,871		
Transfer fees and miscellaneous refunds - - - - - - - -	12,698		
		23,569	
South Indian Railway Company:			
On account of Debentures - - - - - - - - - - -	751,250		
Transfer fees and miscellaneous refunds - - - - - - - - -	575		
		751,825	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds - -		633	
Great Indian Peninsula Railway Company: Ditto ditto - - - -		2,375	
Miscellaneous Receipts - - - - - - - - - - - - -		7,290	
Gold received from India; net sale proceeds. (*See also* "Gold Reserve Fund," under "Deposits")		1,001,995	
Bills of Exchange and Telegraphic Transfers on India (Ditto ditto ditto)		16,599,978	
			20,650,055
		TOTAL RECEIPTS - - £.	32,938,479
		BALANCE, 1st April 1901 - - -	4,091,926
		£.	37,030,405

India Office, 12 May 1902.

* See note on opposite page.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1901 to 31st March 1902—*continued.*

		£.
DISBURSEMENTS—*continued.*	Brought forward - - -	18,230,317
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*		
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c. - - - - - - - - - -		1,517,737
DEBT:		
PERMANENT DEBT DISCHARGED:	£.	
India 4 per Cent. Stock - - - - - - - - - - - - - -	202	
TEMPORARY DEBT DISCHARGED:		
Temporary Loans on security of India Bills - - - - - - - - - -	5,000,000	5,000,202
DEPOSITS AND ADVANCES:		
ADVANCES REPAYABLE:		
Expenditure incurred in England in connection with the China Expeditionary Force, recoverable from the Imperial Government - - - - - - - - - -	77,213	
Expenditure in England in connection with the Despatch of Troops to South Africa, recoverable from the Imperial Government - - - - - - - - - -	2,373	
MISCELLANEOUS DEPOSITS:	£ 79,586	
Gold Reserve Fund: Investment in 3,667,294*l.* 13*s.* 5*d.* 2¾ per Cent. Consolidated Stock - - - - - - - - - - - -	3,454,245	
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto - - -	576	
Refund of the unexpended balance of the sum received from the French Government to meet expenditure in England on the construction of a Railway from Peralam to Karikal - - - - - - - - - - -	372	
	3,455,193	3,534,779
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
	£.	
Payments to His Majesty's Treasury and other Public Departments, on account of Postal and Money Order transactions, &c. - - - - - - - - - - - - -	112,011	
China Expeditionary Force: Bills drawn on London to meet expenditure incurred in India for hire of Transports - - - - - - - - - - - - - - -	43,445	
Family Remittances, Remittances by Administrators General, &c. - - - - - -	80,333	
East Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -	779,408	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - - - - - -	123,703	
South Indian Railway Company: Advances for purchase of Stores, &c. - - - - -	376,856	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - -	36,604	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c. - - -	247,101	
Stores chargeable to Provincial and Local Funds, and to Native States - - - - -	167,575	
Miscellaneous Payments to be brought to charge or recovered in India - - - - -	85,618	
Purchase of Silver - - - - - - - - - - - - - - - -	2,885	
		2,055,539
TOTAL DISBURSEMENTS - - -	£	30,338,574
BALANCE, 31st March 1902 - -		6,691,831
	£	37,030,405

A. G. Scott, Accountant-General.

* Receipts from, and advances to, the East Indian, the South Indian, the Great Indian Peninsula and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

granted or created within the year 1901–02, *see* pages 52 and 53.

108992

No. 9.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England*, between 1st April 1901 and 31st March 1902 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.

	Increase or Decrease in 1902–03.	
	Increase.	Decrease.
	£.	£.
Correspondence Department:—		
Special allowance to an Assistant	100	—
Clerk, Indo-European Telegraph, Public Works Department—Salary to rise by 15*l* annually to 450*l*.		
In lieu of a Maximum Salary of 350*l*.	33	—
The salary of the present incumbent to be increased from 320*l*. to 350*l*. and to rise as above		
Miscellaneous Officers, &c.:—		
President of the Medical Board—The present incumbent to receive an Honorarium of 200*l*. a year as Member of the Advisory Board for Army Medical Services	200	—
Store Department:—		
Supervisors, First Grade, India Store Depôt—Salary to commence at 400*l*. in lieu of 350*l*.		
Supervisors, Second Grade, India Store Depôt—Salary to rise by 10*l*. annually to 400*l*.	59	—
In lieu of a Maximum Salary of 350*l*.		
One additional Assistant Examiner of Stores, India Store Depôt—Salary 150*l*., rising by 5*l*. annually to 200*l*.	151	—
Five Staff Clerks:—Salary 350*l*. rising by 15*l*. annually to 500*l*.	145	—
In lieu of the same number of Second Class Clerks		
Three Temporary Minor Staff Posts, held by Second Class Clerks—Salaries 240*l*., 220*l*. and 190*l*. respectively, until such time as the incumbents would have attained those salaries in the ordinary course	83	—
Six Second Class Clerks, interchangeable among Departments:—		
Salary 70*l*., rising by 5*l*. annually to 100*l*.; 100*l*. by 7*l*. 10*s*. to 190*l*.; 190*l*. by 10*l*. to 250*l*. Higher Grade—Salary 250*l*., rising by 10*l*. annually to 350*l*.	169	—
Of whom one is in lieu of a Clerk specially attached, Funds Department—Salary 4*l*. 14*s*. 6*d*. a week rising by 10*s*. 6*d*. a week triennially to 6*l*. 6*s*. a week		
Messengers, First Class:—		
Salary 105*l*., rising by 2*l*. 10*s*. annually to 120*l*., with uniform	50	—
In lieu of Salary 110*l*., rising by 2*l*. annually to 120*l*., without uniform		
Twenty Messengers, First Class, and Twenty-nine Messengers, Second Class		
In lieu of Ten First Class and Thirty-nine Second Class		
Increase arising from periodical increments	2,175	—
Net Decrease consequent on appointments abolished, vacancies, retirements, &c.	—	3,932
£.	3,165	3,932

NET DECREASE, as shown on page 58 - - £. 767.

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1902–03.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
SUPERANNUATION ALLOWANCES:		*Years.*	*Years.*	£. *s.* *d.*		£. *s.* *d.*	£. *s.* *d.*
Colvin, Clement Sneyd, C.S.I.	Secretary, Public Works Department.	–	–	– –	Death	– –	680 – –
Davies, John	Superintendent of the India Store Depôt.	–	–	– –	ditto	– –	600 – –
Fontaine, Henry	Messenger, First Class	–	–	– –	ditto	– –	135 – –
Halliday, Sir Frederick James, K.C.B.	Member of the Council of India.	–	–	– –	ditto	– –	500 – –
Ludlam, Joseph Thomas	Extra Assistant to Registrar, Registry and Record Department.	–	–	– –	ditto	– –	650 – –
Pike, Samuel Witherell	Senior Clerk, Correspondence Department.	–	–	– –	ditto	– –	400 – –
Pulfer, John William	Second Class Clerk, India Store Depôt.	–	–	– –	ditto	– –	141 6 8
Sinclair, Duncan Evans	Supernumerary Supervisor, Second Grade, India Store Depôt.	–	–	– –	ditto	– –	42 10 –
Bernard, Sir Charles Edward, K.C.S.I.	Secretary, Revenue and Statistics Department.	63	13	1,200 – –	Age (since dead.)	260 – –	260 – –
Day, Arthur Somerset	Second Class Clerk, Registry and Record Department.	45	27	350 – –	Ill-health	157 10 –	—
Fitzgerald, Sir William Gerald Seymour Vesey, K.C.I.E., C.S.I.	Political Aide-de-Camp to the Secretary of State.	60	*31	800 – –	Age	413 6 8	—
Garratt, George	Examiner of Stores, India Store Depôt.	64	†36	350 – –	ditto	210 – –	—
					Carried forward £.	1,040 16 8	3,408 16 8

* Including five years added for special qualifications.

† Including three years added for special qualifications.

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—DETAILS of INCREASE and DIMINUTION in 1902-03—*contd.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
		Years.	*Years.*	£. s. d.		£. s. d.	£. s. d.
SUPERANNUATION ALLOWANCES—*continued.*					Brought forward -	1,040 16 8	3,408 16 8
Hogg, Stapleton Cotton	Assistant, Correspondence Department.	61	40	1,000 - -	Age - -	666 13 4	—
Hutchings, Francis Smith	Second Class Clerk, India Audit Office.	41	23	298 - -	Section 2 of Superannuation Act, 1887.	114 4 8	—
Neel, Edmund, C.I.E. -	Secretary, Public Works Department.	60	42	1,200 - -	Age - -	800 - -	—
Parsons, Henry - -	Messenger, India Store Depôt.	65	32	90 - -	ditto - -	46 1 6	—
Pile, George - -	Do. do.	64	40	100 - -	ditto - -	66 13 4	—
Rowlands, Percy Jones-	Assistant to Registrar, Registry and Record Department.	60	43	700 - -	ditto - -	536 13 4	—
Seccombe, Henry Lawrence	Redundant Senior Clerk, Correspondence Department.	60	45	700 - -	ditto - -	554 3 4	—
Sharpe, Frederic Robert	Second Class Clerk, Registry and Record Department.	58	24	250 - -	Ill-health -	100 - -	—
Songer, Isaac - -	Messenger, First Class -	61	35	120 - -	Age - -	70 - -	—
Steane, William Copley	Second Class Clerk, Registry and Record Department.	65	40	350 - -	ditto - -	233 6 8	—
Talbot, Gerald Henry -	Supervisor, First Grade, India Store Depôt.	58	*27	500 - -	Ill-health -	225 - -	—
Taunton, Alfred George	Second Class Clerk, India Store Depôt.	60	33	265 - -	Age - -	145 15 -	—
					TOTAL - - - £.	4,599 7 10	3,408 16 8
					INCREASE - - £.	1,190 11 2	
COMPENSATION ALLOWANCES:							
Jenkyns, Edward Senkler	Senior Clerk, Accountant-General's Department.	–	–	- -	Death - -	- -	740 - -
Mangles, Frederick Scott	Do. do.	–	–	- -	ditto - -	- -	528 - -
					TOTAL - - - £.	—	1,268 - -
					DECREASE - - £.	1,268 - -	
COMPASSIONATE ALLOWANCES:							
Baker, Thomas - -	Stoker, India Store Depôt -	–	–	- -	Death - -	- -	27 11 10
Barnes, Mary - -	Housemaid, India Office -	–	–	- -	ditto - -	- -	18 5 –
Page, George - -	Stoker, India Store Depôt -	–	–	- -	ditto - -	- -	34 15 3
Stuart, Robert Gordon -	Clerk specially attached to the Political and Secret Department.	–	–	- -	ditto - -	- -	75 - -
Hodges, Edwin - -	Labourer, India Store Depôt	64	35	29*s.* 6*d.* a week.	Age - -	44 19 6	—
					TOTAL - - - £.	44 19 6	155 12 1
					DECREASE - - £.	110 12 7	
					NET DECREASE - - £.	188 1 5	

* Including three years added for special qualifications.

SUPERANNUATION AND RETIRED ALLOWANCES.

ESTIMATED CHARGE for the Year 1902-03, including the Annual Amount of PENSIONS which have been Commuted.

	1902—03.	1901-02.	Increase.	Decrease.
	£.	£.	£.	£.
Superannuation Allowances - - - -	26,771	25,580	1,191	—
Compensation Allowances - - - -	14,846	16,114	—	1,268
Compassionate Allowances - - - -	2,722	2,833	—	111
£.	44,339	44,527	1,191	1,379
		NET DECREASE - - - £ 188.		

A. G Scott, Accountant-General.

No. 10. - - - - - - - -

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual
the Debt and Interest created in the Year ended the 31st March 1902;
Debt, the Annual Interest thereon, and the Indian Railway Annuities, on the 31st

	Capital of Debt.	Rate per Cent.	Annual Interest.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1901.			
Debt bearing Interest:	£. s. d.		£. s. d.
India 3½ per Cent. Stock	63,247,722 1 11	3½	2,213,670 5 5
India 3 per Cent. Stock	45,125,884 1 4	3	1,353,776 10 5
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bills	5,000,000 – –	Various	*179,309 – 9
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –	4	108,058 – –
Great Indian Peninsula Railway Debentures	1,318,800 – –	3	39,564 – –
Ditto ditto	300,000 – –	2¾	8,250 – –
Ditto ditto	1,602,100 – –	2½	40,052 10 –
	133,397,478 15 6		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,442 11 9		
India 4 per Cent. Stock	7,540 9 2		
East India Bonds	20,917 – –		
TOTAL Debt, and Annual Interest thereon, on 31st March 1901	133,435,378 16 5	– –	4,337,661 7 8
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	– – –	– –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– –	262,000 – –
Eastern Bengal Railway: Annuity terminating in 1957	– – –	– –	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	– – –	– –	371,361 3 7
Great Indian Peninsula Railway: Annuity, terminating in 1948	– – –	– –	1,268,516 – 7
TOTAL Indian Railway Annuities on 31st March 1901	– – –	– –	2,869,265 17 9
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1901	133,435,378 16 5	– –	7,206,927 5 5
DEBT CREATED IN THE YEAR 1901-02.			
Debt bearing Interest:			
India 3 per cent. Stock	2,009,500 – –	3	60,285 – –
India Bills	4,000,000 – –	Various	*129,860 5 7
DEBT, and Annual Interest thereon, created in the Year ended 31st March 1902	6,009,500 – –	– –	190,145 5 7
£	139,444,878 16 5	– –	7,397,072 11 –

* This is the *actual* amount of Discount on the issue of the Bills.

No. 10.

Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1901; the Debt and Interest reduced in that Year; and the Total Amount of March 1902; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest.
DEBT REDUCED IN THE YEAR 1901-02.			
Debt bearing Interest:			
	£. s. d.		£. s. d.
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	117,142 2 4	3½	4,099 12 5
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	20,444 14 9	3½	715 11 4
India Bills, paid off	5,000,000 – –	Various	*179,309 – 9
	5,137,586 17 1		
Debt not bearing Interest:			
India 4 per Cent. Stock	201 17 4		
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1902	5,137,788 14 5	– –	184,124 11 6
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1902.†			
Debt bearing Interest:			
India 3½ per Cent. Stock	63,110,135 4 10	3½	2,208,854 14 8
India 3 per Cent. Stock	47,135,384 1 4	3	1,414,061 10 5
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bills	4,000,000 – –	Various	*129,860 5 7
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –	4	108,058 – –
Great Indian Peninsula Railway Debentures	1,318,800 – –	3	39,564 – –
Ditto ditto	300,000 – –	2¾	8,250 – –
Ditto ditto	1,602,100 – –	2½	40,052 10 –
	134,269,391 18 5		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,442 11 9		
India 4 per Cent. Stock	7,338 11 10		
East India Bonds	20,917 – –		
TOTAL Debt, and Annual Interest thereon, on 31st March 1902	134,307,090 2 –	– –	4,343,682 1 9
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	– – –	– –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– –	262,000 – –
Eastern Bengal Railway: Annuity terminating in 1957	– – –	– –	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	– – –	– –	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	– – –	– –	1,268,516 – 7
TOTAL Indian Railway Annuities on 31st March 1902	– – –	– –	2,869,265 17 9
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1902	134,307,090 2 –	– –	7,212,947 19 6
£.	139,444,878 16 5	– –	7,397,072 11 –

* This is the *actual* amount of Discount on the issue of Bills.
† For Analysis, *see* following page.

No. 10.—Account showing the Total Amount of Indian Debt, raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1902.

	Capital of Debt.		Rate per Cent.	Annual Interest.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways.	£. s. d.	£. s. d.		£. s. d.
Bearing Interest:				
India 3½ per Cent. Stock	51,854,647 – 6	– – –	3½	1,814,912 12 11
India 3 per Cent. Stock	25,077,517 14 2	– – –	3	752,325 10 7
India 2½ per Cent. Stock	11,151,558 10 11	– – –	2½	278,788 19 3
India Bills	4,000,000 – –	– – –	Various	* 129,860 5 7
	92,083,723 5 7			
Not bearing Interest:				
India 5 per Cent. Stock	9,442 11 9			
India 4 per Cent. Stock	7,338 11 10			
East India Bonds	20,917 – –			
		92,121,421 9 2	–	2,975,887 8 4
Debt incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies.				
Bearing Interest:				
India 3 per Cent. Stock	– – –	7,504,169 11 10	3	225,125 1 9
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	6,343,205 16 7	– – –	3½	222,012 4 1
India 3 per Cent. Stock	240,771 8 8	– – –	3	7,223 2 9
East Indian Railway Debenture Stock	1,435,650 – –	– – –	4½	64,604 5 –
		8,019,627 – 3	–	293,839 11 10
Annuity:				
Annuity terminating in 1953	– – –	– – –	–	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– – –	–	262,000 – –
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,406,377 10 8
Debt bearing Interest:				
India 3½ per Cent. Stock	543,051 18 4	– – –	3½	19,006 16 4
India 3 per Cent. Stock	228 9 1	– – –	3	6 17 1
Eastern Bengal Railway Debenture Stock	348,666 – –	– – –	4	13,946 12 9
		891,946 7 5	–	32,960 6 2
Annuity:				
Annuity terminating in 1957	– – –	– – –	–	116,850 14 9
				149,811 – 11
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	4,395,769 12 9	– – –	3½	153,851 18 9
India 3 per Cent. Stock	† — *16,553 8 8*	– – –	3	— *496 12 1*
		4,379,216 4 1	–	153,355 6 8
Annuity:				
Annuity terminating in 1958	– – –	– – –	–	371,361 3 7
				524,716 10 3
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	‡ — *26,539 3 4*	– – –	3½	— *928 17 5*
India 3 per Cent. Stock	10,333,027 16 9	– – –	3	309,990 16 8
India 2½ per Cent. Stock	435,702 5 8	– – –	2½	10,892 11 2
		10,742,190 19 1	–	319,954 10 5
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	– – –	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	– – –	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 – –	– – –	4½	19,125 – –
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Bearing Interest:				
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –	– – –	4	108,058 – –
Great Indian Peninsula Railway Debentures	1,318,800 – –	– – –	3	39,564 – –
Ditto ditto	300,000 – –	– – –	2¾	8,250 – –
Ditto ditto	1,602,100 – –	– – –	2½	40,052 10 –
		5,922,350 – –	–	195,924 10 –
Annuity:				
Annuity terminating in 1948	– – –	– – –	–	1,268,516 – 7
				1,464,440 10 7
Total Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1902 £.		134,307,090 *2 –	–	7,212,947 19 6

* This is the *actual* amount of Discount on the issue of the Bills.

† The Sinking Fund to redeem Debt issued in lieu of Annuity has been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

‡ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c. – *continued.*

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the Year 1901.

	Bank of England.	Bank of Ireland.
	£. s. d.	£. s. d.
India 3½ per Cent. Stock - - - - -	60,717,552 9 7	2,509,525 - 2
India 3 per Cent. Stock - - - - -	43,881,852 10 4	1,381,531 10 11
India 2½ per Cent. Stock - - - - -	11,782,687 13 7	109,518 18 8
£.	116,382,092 13 6	4,000,575 9 9

BANK OF ENGLAND.	£. s. d.	£. s. d.
Charge for Management for the Year 1901:		
Sterling Debt:		
On £.100,000,000 India Stocks, at 360*l.* per million - - - - - - - -	36,000 - -	
,, £.16,382,092 13*s.* 6*d.* India Stocks, at 100*l.* per million - - - - -	1,638 4 2	
,, £.709,500 India 3 per Cent Stock, issued during the year, at 100*l.* per million a year, for 57 days - - - - - - - - - - - - -	11 1 7	
,, £.4,910,766 Indian Railway Debenture Stocks, at 300*l.* per million - - -	1,473 4 5	
Issue of £.709,500 India 3 per Cent Stock, at 1,000*l.* per million - - - -	709 10 -	
Issue, &c., of 4,000,000*l.* India Bills, at 200*l.* per million - - - - - -	800 - -	
		40,632 - 2
Rupee Debt:		
Rs. 213,284,650 Indian Government Rupee Loans, at 300*l.* per ten million Rupees -	6,398 10 9	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted - - - - -	157 14 10	6,556 5 7
		47,188 5 9
BANK OF IRELAND.		
Charge for Management for the Year 1901:		
On £.4,000,575 9*s.* 9*d.* India Stocks, at 360*l.* per million - - - - - - - - -		1.440 3 9
£.		48,628 9 6

A. G. Scott,
Accountant-General.

No. 11.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1903, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

		1902-03.	1901-02.	INCREASE.	DECREASE.
INDIA OFFICE.		£.	£.	£.	£.
SALARIES, WAGES, AND ALLOWANCES		144,191	144,958	—	767
POSTAGE OF DESPATCHES TO INDIA		400	300	100	—
TELEGRAMS TO INDIA		4,000	5,000	—	1,000
LAW CHARGES		300	300	—	—
CONTINGENCIES		12,800	12,100	700	—
CONTINGENCIES OF THE STORE DEPÔT		10,100	9,600	500	—
STATIONERY, PRINTING, AND BOOKBINDING		6,500	6,200	300	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		7,432	7,187	245	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£.	185,723	185,645	1,845	1,767
			NET INCREASE		£. 78.
SUPERANNUATION AND RETIRED ALLOWANCES	£.	*44,339	*44,527	—	188

* Estimated Charge for the Year, including the annual amount of Pensions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers.			1902-03.	1901-02.	INCREASE.	DECREASE.
1901-02.	1902-03.		£.	£.	£.	£.
16	16	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and 12 Members of Council	24,400	24,400	—	—
51	53	Correspondence Department	28,850	29,587	—	737
7	7	Funds Department	2,870	3,152	—	282
47	47	Accountant General's Department	16,761	16,819	—	58
58	57	Registry and Record Department	9,393	10,232	—	839
24	24	Miscellaneous Officers, &c.	11,781	11,235	546	—
57	57	Office Keepers and Messengers	5,904	5,801	103	—
34	34	Housekeeper, Housemaids, and Charwomen	1,382	1,382	—	—
21	21	Artificers and Labourers employed at the India Office	1,871	1,861	10	—
101	105	Store Department: Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	27,515	27,133	382	—
416	421		130,727	131,602		
185	185	Wages.—Artificers, Labourers, and Fire Watchmen, and Charwoman, employed at the Store Depôt; Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	13,464	13,356	108	—
601	606	£.	144,191	144,958	1,149	1,916
				NET DECREASE		£. 767.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.		SALARIES, WAGES, AND ALLOWANCES.	SALARY OF OFFICE.			1902-03.	1901-02.
1901-02.	1902-03.		Minimum.	Annual Increment.	Maximum.		
		SECRETARY OF STATE, &c.	£.	£.	£.	£.	£.
1	1	Secretary of State	- -	- -	- -	5,000	5,000
1	1	Permanent Under Secretary of State	- -	- -	- -	2,000	2,000
1	1	Parliamentary Under Secretary of State	- -	- -	- -	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	- -	- -	- -	1,500	1,500
12	12	Members of Council at 1,200*l.* each (1)	- -	- -	- -	14,400	14,400
16	16				£.	24,400	24,400

(1) Seven also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Judicial Pension of 1,500*l.* a year; one, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; and one, Indian Military Pay at 650*l.* a year, and Good Service Pension of 100*l.* a year.

		CORRESPONDENCE DEPARTMENT (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries, at 1,200*l.* each (1)	- -	- -	- -	7,253	7,400
6	6	Assistants (2)	800	50	1,000	5,775	5,875
8	8	Senior Clerks (3)	600	25	800	5,873	5,943
2	1	Redundant Senior Clerk (4)	500	20	700	216	794
7	7	Junior Clerks (5)	200	20	600	2,428	2,719
1	1	Political Aide-de-Camp to the Secretary of State for India (Inclusive of 200*l.* consolidated travelling allowance) (6)	- -	- -	- -	800	800
1	1	Clerk specially attached to the Political and Secret Department (7)	350	20	600	660	640
1	1	Clerk for Examination of Army Non-Effective Accounts	400	15	500	495	482
1	3	Staff Clerks	350	15	500	1,158	421
1	1	Clerk for Special Duties	250	10	350	350	345
4	2	Second Class Clerks, Higher Grade	250	10	350	530	1,178
6	9	Second Class Clerks (8)	70	5 7*l.* 10*s.* 10	100 190 250	1,158	835
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	329	315
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department	- -	- -	- -	475(9)	575
3	3	Clerks, ditto — One	320	20	700	540	520
		Clerks, ditto — One	250	10 15	350 450	358	315
		Clerks, ditto — One	150	7*l.* 10*s.* 10	190 350	243	233
2	2	Second Class Clerks, ditto	On the same scale of salary as Second Class Clerks above.			209	197
51	53				£.	28,850	29,587

(1) One receives a personal allowance of 200*l.* Besides the sums included above, one receives Indian, Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12s. 5*d.* a year; and three receive Indian Civil Service Annuities of 1,000*l.* each.

(2) One receives an extra allowance of 100*l.*

(3) One receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c."); one a compensation allowance of 100*l.*; and one 50*l.* as Reading Clerk to Council.

(4) Will retire in July 1902.

(5) Two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 50*l.* as Resident Clerk; and one receives 50*l.* for compiling a portion of the "India List and India Office List."

(6) Also receives an Indian Military Pension of 700*l.* a year.

(7) Receives 150*l.* as Assistant Private Secretary and Précis Writer to the Secretary of State.

(8) One holds a Temporary Minor Staff Post at a Salary of 190*l.*, and also receives 5*l.* a month while employed as shorthand writer to the Secretary of State.

(9) Salary of Office, 1,000*l.* *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

* Not on the permanent Establishment.

No. 11.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1901-02.	Numbers. 1902-03.	Salaries, Wages, and Allowances —*continued.*	Salary of Office. Minimum.	Annual Increment.	Maximum.	1902-03.	1901-02.
		Funds Department.	£.	£.	£.	£.	£.
1	1	Director of Funds	800	50	1,000	1,000	1,000
1	1	Senior Clerk	500	20	700	700	690
1	1	Clerk	200	15	450	350	450
1	1	Second Class Clerk, Higher Grade	On the same scale of salary as in the Correspondence Department.			273	264
2	3	Second Class Clerks(1)	ditto			547	447
1	—	*Clerk specially attached*	*4l. 14s. 6d. a week.*	*10/6 a week* (triennially)	*6l. 6s. a week.*	—	*301*
7	7				£.	2,870	3,152
		Accountant General's Department.					
1	1	Accountant General(1)	- -	- -	- -	1,215	1,215
1	1	Deputy Accountant General (1)	800	25	1,000	883	858
5	5	Senior Clerks (1) (2)	500	20	700	3,444	3,494
2	2	Redundant Senior Clerks(1)	500	20	700	1,142	1,090
6	6	Junior Clerks (1) (3)	150	15 / 20	300 / 500	2,323	2,407
2	4	Staff Clerks (1)	350	15	500	1,555	848
17	15	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			4,742	5,336
12	12	Second Class Clerks	ditto			1,317	1,431
1	1	Keeper of Records	120	10 (triennially)	150	140	140
47	47				£.	16,761	16,819

(1) A sum is received from the Imperial Government for Income Tax duties, out of which the following allowances are made:—Accountant General, 15*l.*; Deputy Accountant General, 8*l.*; one Senior Clerk, 8*l.*, and two, 3*l.* each; two Junior Clerks and one Staff Clerk, 3*l.* each.
(2) Three receive extra allowances, one of 100*l.* and two of 50*l.* each.
(3) One receives a personal allowance of 50*l.*

		Registry and Record Department.					
1	1	Registrar and Superintendent of Records	- -	- -	- -	1,000	1,000
1	1	Assistant to Registrar	550	15	700	558	625
2	3	Staff Clerks	350	15	500	1,167	734
7	4	Second Class Clerks, Higher Grade(1)	On the same scale of salary as in the Correspondence Department.			1,192	1,902
18	20	Second Class Clerks	ditto			2,222	2,531
3	3	Clerks specially attached(2)	*4l. 14s. 6d.* a week.	10/6 a week (triennially)	*6l. 6s.* a week.	1,036	986
5	5	Supplemental Clerks	124 and then by 10*s. 6d.* a week, triennially.	*2l. 10s.*	150 250	733	801
1	1	Keeper of Records(3)	- -	- -	150	175	175
1	1	Keeper of Geographical Records	100	5	200	200	200
1	1	Record Keeper, Military Department	115	3	140	121	118
13	13	Women Typists: Chief Superintendent	31*s.* a week	2*s.* a week	35*s.* a week	830	789
		Superintendent	26*s.* a week	2*s.* a week	30*s.* a week		
		Typists	16*s.* a week, first year				
			17*s.* a week	2*s.* a week	25*s.* a week		
1	1	*Hectographist	15*s.* a week	2*s.* a week every 2 yrs.	21*s.* a week	39	43
1	—	**Hired Writer*	*Four guineas a week*			—	*218*
3	3	*Boy Copyists	14*s.* to 18*s.* a week			120	110
58	57				£.	9,393	10,232

(1) One receives 50*l.* for compiling a portion of the "India List and India Office List."
(2) One receives 50*l.* as Resident Clerk.
(3) Receives a personal allowance of 25*l.*

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE.			1902-03.	1901-02.
1901-02.	1902-03.		Minimum.	Annual Increment.	Maximum.		
		MISCELLANEOUS OFFICERS, &c.	£.	£.	£.	£.	£.
- -(1)	— (1)	Private Secretary to the Secretary of State -	- -	- -	- -	300	300
1	1	Government Director of Indian Railway Companies (2) - - - - - - - -	- -	- -	- -	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies - - - - -	- -	- -	- -	700	700
1	1	Librarian (3) - - - - - - -	- -	- -	- -	600	600
1	1	Assistant to ditto - - - - -	- -	- -	- -	350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library - - - - - - -	On the same scale of salary as in the Correspondence Department - - - - -			350	350
1	1	*Boy Copyist employed in the Library - -	On the same scale of salary as in the Registry and Record Department - - - -			40	40
1	1	President of the Medical Board for the examination of Officers of the Indian Services (4) -	- -	- -	600	(4) 800	600
1	1	*Member of the Medical Board (5) - - -	- -	- -	- -	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State (6) - - - - - - - -	- -	- -	- -	1,200	1,200
1	1	Assistant Solicitor - - - - - -	600	25	800	644	620
1	1	Clerk, Legal Adviser and Solicitor's Department - - - - - - - -	200	10	300	216	206
1	1	*India Office Member of Committee for Valuation of Military Equipment (7) - -	- -	- -	- -	500	500
1	1	Assistant to the India Office Member of Committee for Valuation of Military Equipment(8)	250	10	400	295	285
1	1	Actuary - - - - - - - -	600	25	800	800	800
1	1	*Computing Clerk to the Actuary - - -	- -	- -	- -	250	250
1	1	Surveyor and Clerk of the Works - -	300	10	400	350	340
1	1	Assistant to ditto - - - - - -	180	10	250	221	211
1	1	*Ordnance Consulting Officer for India - -	- -	- -	- -	1,000	500(9)
1	1	*Assistant Military Secretary for Indian Affairs at the War Office - - - - - -	- -	- -	- -	1,000	1,000
1	1	Second Class Clerk, attached to Assistant Military Secretary for Indian Affairs at the War Office - - - - - - -	On the same scale of salary as in the Correspondence Department - - - -			115	107
1	1	*Indian Officer attached to the Intelligence Department, War Office (10) - - -	- -	- -	- -	200	200
1	1	*Registrar of the Orders of the Star of India and of the Indian Empire - - - -	- -	- -	- -	350	350
1	1	*Clerk to the Commissioners of Income Tax (11) - - - - - - - -	- -	- -	- -	—	226
1	1	*Member of the Army Sanitary Committee, for the Indian portion of the work (12) - - - - - - -	- -	- -	- -	200	200
21	24				£.	11,781	11,235

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(3) Also receives an Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.
(4) Receives an Honorarium of 200*l.* a year as Member of the Advisory Board for Army Medical Services. Also receives an Indian Medical Pension of 800*l.* a year.
(5) Also receives an Indian Medical Pension of 500*l.* a year.
(6) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(7) Also receives a pension of 467*l.* a year granted for service in the British Army.
(8) Also receives small and uncertain sums for compiling Valuation Statements.
(9) Also received Military pay at 18*s.* a day.
(10) In addition to 500*l.* a year from the War Office.
(11) The duties will in future be performed without allowance.
(12) Also receives an Indian Medical Pension of 950*l.* a year.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1902-03.	1901-02.
1901-02.	1902-03.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		OFFICE KEEPERS AND MESSENGERS.	£.	£.	£.	£.	£.
1	1	Head Office Keeper	With apartments		200	200	200
1	1	Second Office Keeper	ditto		150	150	150
1	1	Third Office Keeper	-	-	140	166	166
			In lieu of apartments		26		
10	20	Messengers, First Class (with uniform) (1)	105	2*l.* 10*s.*	120	2,488	1,329
39	29	Messengers, Second Class (with uniform) (1)(2)	80	2	100	2,753	3,830
5	5	*Boy Messengers	At 1*s.* 3*d.* to 2*s.* 6*d.* a day			147	126
57	57				£.	5,904	5,801

(1) In addition to their salaries, certain Messengers receive the following allowances:—Three 30*l.* each for attendance on the Secretary of State; one 20*l.*, and one 10*l.*, for attendance on the Under Secretaries of State; one 25*l.* as Bank Messenger; one 20*l.* for superintending the delivery of coal; one 30*l.* for the despatch of letters; one 20*l.* for assisting the Head Office Keeper; one 10*l.* for Mail work; two 10*l.* each for performing the duties of Hall Porter; and one 5*l.* for assisting the Keeper of Records, Registry and Record Department.

(2) Seven receive also pensions of 2*s.* 9*d.*, 2*s.* 7*d.*, 2*s.* 7*d.*, 2*s.* 6*d.*, 2*s.* 6*d.*, 1*s.* 11*d.*, and 1*s.* a day respectively, granted for service in the British Army.

		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.					
1	1	Housekeeper	With apartments		80	80	80
28	28	*Housemaids	-	-	40	1,120	1,120
5	5	*Charwomen	-	-	14*s.* a week	182	182
34	34				£.	1,382	1,382
21	21	*ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying from 1*l.* 5*s.* to 2*l.* 10*s.* a week			1,871	1,861
		STORE DEPARTMENT.					
		India Office Branch.					
1	1	Director General	-	-	-	1,200	1,200
1	1	Deputy Director General	800	25	1,000	875	850
5	5	Senior Clerks (1)	500	20	700	3,630	3,585
2	2	Junior Clerks	150	15 / 20	300 / 500	699	664
1	1	Staff Clerk	350	15	500	369	354
2	2	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			612	593
9	11	Second Class Clerks (2)	ditto		ditto	1,150	922
1	1	Clerk for Railway Stores	150	10	350	335	325
1	1	Supplemental Clerk	115	2*l.* 10*s.*	150	138	136
1	1	*Hired Writer	Four guineas a week.			218	164
1	1	*Clerk for Ordnance Stores (3)	-	-	-	100	100
1	1	*Boy Copyist	On the same scale of salary as in the Registry and Record Department.			38	40
1	1	*Surveyor of Shipping	-	-	-	600	600
27	29	Carried forward			£.	9,964	9,533

(1) Three receive extra allowances of 100*l.* each.
(2) One holds a Temporary Minor Staff Post at a salary of 220*l.*
(3) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1902-03.	1901-02.
1901-02.	1902-03.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*	£.	£.	£	£.	£.
		STORE DEPARTMENT—*continued.*					
27	29	Brought forward				9,964	9,533
		Branch at the India Store Depôt.					
1	1	Superintendent (1)				800	800
1	1	Assistant Superintendent (2)				600	600
4	4	Supervisors, First Grade (3)	400	15	500	1,922	1,926
6	6	Supervisors, Second Grade (3) (4)	250	10	400	1,905	2,000
1	1	Second Class Clerk, Higher Grade	On the same scale of salary as in the Correspondence Department.			322	312
14	15	Second Class Clerks	ditto		ditto	2,033	2,241
14	14	Examiners of Stores (5)	250	10	350	4,418	4,381
15	16	Assistant Examiners of Stores (6)	150	5	200	2,721	2,544
1	1	Custodian of Patterns (3)	150	(7)	250	270	270
1	1	Engineer (3)	120	(7)	200	195	195
1	1	Assistant Surveyor of Shipping	120	10	200	193	183
1	1	Inspector of Scientific Instruments (8)	300	15	500	600	600
1	1	*Examiner of Surgical Instruments (9)				50	50
1	1	*Examiner of Medical Stores (10)				300	300
1	1	*Medical Attendant on Labourers				100	100
2	2	Messengers (with uniform)	80	2	100	184	192
5	5	*Boy Copyists	On the same scale of salary as in the Registry and Record Department.			210	200

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—Two Supervisors, First Grade, 50*l.* each; one Supervisor, Second Grade, 25*l.*; Custodian of Patterns, 20*l.*; and Engineer, 15*l.*
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) One also receives a pension of 2*s.* 6*d.* a day granted for service in the British Army.
(6) One also receives a pension of 1*s.* 6*d.* a day granted for service in the British Army.
(7) Rising on report of the Director General.
(8) Receives a personal allowance of 100*l.*
(9) Also receives an Indian Medical Pension of 292*l.* a year and an annuity of 300*l.* from the Bengal Medical Retiring Fund.
(10) Also receives an Indian Medical Pension of 365*l.* a year.

		Stamp Branch. (Paid through Inland Revenue Department.)					
1	1	Supervisor of Stamps	200	10	300	252	242
1	1	Assistant ditto	150	7*l.* 10*s.*	200	189	182
2	2	Examiners of Stamps	100	5	150	287	282
101	105					27,515	27,133
17	15	**Artificers and Labourers employed at the Store Depôt*				1,415	1,600
142	144	**Labourers and Fire Watchmen temporarily employed at the Store Depôt*				10,300	10,050
1	1	**Charwoman temporarily employed at the Store Depôt*			14*s.* a week	36	36
25	25	**Examiners and Tellers temporarily employed at the Stamp Branch*				1,713	1,670
286	290				£.	40,979	40,489

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1902-03.	1901-02.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£.	£.	£.	£.
Rates and Taxes	2,250	1,870	380	—
Repairs, Furniture, and Fittings	4,850	4,850	—	—
Coal and Firewood	400	400	—	—
Gas and Electric Lighting; Soap, and other House Articles	940	940	—	—
Postage (excluding Postage to India)	930	830	100	—
Telegrams (excluding Telegrams to India)	80	80	—	—
Travelling Expenses	240	230	10	—
Newspapers, Books, Periodicals, Parliamentary Papers, &c.	850	850	—	—
Advertisements	830	350	480	—
Stamps	110	110	—	—
Postal and Money Orders	65	70	—	5
Messengers' Uniforms	290	380	—	90
Messengers' Allowances for Night Watching	183	183	—	—
Pay of Police	140	140	—	—
Miscellaneous	642	817	—	175
£.	12,800	12,100	970	270
NET INCREASE			£. 700.	
CONTINGENCIES OF THE STORE DEPÔT.				
Rates and Taxes	950	950	—	—
Repairs, Furniture, and Fittings	2,600	2,700	—	100
Coal and Coke	500	350	150	—
Gas and Electric Lighting; Soap, and other House Articles	350	300	50	—
Travelling Expenses of Officers of the Department	2,800	2,500	300	—
Commission and Travelling Expenses of Professional Inspectors	1,000	1,000	—	—
Carriage of Stores	250	130	120	—
Patterns	50	50	—	—
Advertisements	30	30	—	—
Pay of Police	120	120	—	—
Miscellaneous	450	470	—	20
Inland Revenue Department for superintendence of the supply of Stamps for India	1,000	1,000	—	—
£.	10,100	9,600	620	120
NET INCREASE			£. 500.	

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, s. 52.

Numbers. 1901-02.	Numbers. 1902-03.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1902-03.	1901-02.
			£.	£.	£.	£	£.
1	1	Auditor	-	-	-	1,200	1,200
1	1	Assistant to the Auditor	800	25	1,000	881	856
4	4	Senior Clerks	500	20	700	2,625	2,545
2	2	Junior Clerks	150	15 20	300 500	920	880
—	2	Staff Clerks	One 350 One 200	15 10	500 400	575	—
3	1	Second Class Clerk, Higher Grade	On the same scale of salary as in the India Office.			310	898
8	9	Second Class Clerks (1)	ditto	ditto	ditto	921	808
19	20				£.	7,432	7,187
					INCREASE	£. 245.	

A. G. Scott, Accountant General.

(1) One holds a Temporary Minor Staff Post at a salary of 150*l.*

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Government of India Act, 1858, s. 53.)

Ordered, by The House of Commons, *to be Printed,*
12 *May* 1902.

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